

FEDERAL REGISTER

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TITLE 3—THE PRESIDENT EXECUTIVE ORDER 10003

PROVIDING FOR THE INVESTIGATION OF AND REPORT ON DISPLACED PERSONS SEEKING ADMISSION INTO THE UNITED STATES

By virtue of the authority vested in me by section 10 of the Displaced Persons Act of 1948, approved June 25, 1948, and as President of the United States, it is ordered as follows:

1. The Displaced Persons Commission is hereby designated as the agency which shall, subject to the provisions of paragraph 2 hereof, make or prepare the investigations and written reports required by section 10 of the Displaced Persons Act of 1948 regarding the character, history, and eligibility under the said Act of displaced persons seeking admission into the United States.

2. The Department of State, the Department of the Army, and such other agencies of the Government as the Displaced Persons Commission may request, shall, in accordance with arrangements agreed upon between the Commission and any such department or agency, furnish the Commission such assistance as it may need in carrying out its responsibilities under paragraph 1 of this order.

HARRY S. TRUMAN

THE WHITE HOUSE,
October 4, 1948.

[F. R. Doc. 48-8926; Filed, Oct. 5, 1948;
10:35 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Production and Mar- keting Administration (Marketing Agreements and Orders)

PART 951—TOKAY GRAPES GROWN IN CALIFORNIA

DEFINITIONS

Notice is hereby given of the approval by the Secretary of Agriculture of the amendment, as hereinafter set forth, to the rules and regulations (7 CFR, 1946 Supp., 951.100 et seq.) of the Industry Committee, established under the marketing agreement, as amended, and Order No. 51, as amended (7 CFR, Cum. Supp., 951.1 et seq.), regulating the handling of Tokay grapes grown in the State of California, effective under the applicable provisions of the Agricultural Mar-

keting Agreement Act of 1937, as amended. The said amendment to the aforesaid rules and regulations changes some of the railroad assembly points previously designated by the Industry Committee and approved by the Secretary of Agriculture (7 CFR, 1946 Supp., 951.101 (c)). The Industry Committee adopted the said amendment to its rules and regulations upon recommendation of the railroad carriers, operating within or from the State of California, that the changes in railroad assembly points, as set forth in the amendment, would facilitate the handling, by the railroads, of shipments of Tokay grapes regulated pursuant to section 5 of the amended marketing agreement and § 951.5 of the amended order.

On September 27, 1948, the proposed amendment, reflecting the action of the Industry Committee, was submitted to the Department of Agriculture for consideration and approval by the Secretary. Although the said amendment reduces the number of designated railroad assembly points, their respective locations are such as to assure more equitable treatment to all shippers of Tokay grapes by providing the same departure time from the State of California and the same scheduled arrival time at the principal receiving markets for all shipments of Tokay grapes billed on a particular date. Since regulation, pursuant to section 5 of the amended marketing agreement and § 951.5 of the amended order, of daily shipments of Tokay grapes is currently effective (13 F. R. 5485), the amendment should be made effective on the date hereinafter provided in order to maximize the efficiency of operations under the marketing agreement and order program during such period of regulation. Furthermore, the said amendment will not impose any additional restrictions on shippers of Tokay grapes and, consequently, no time is required by such shippers to prepare for the effective date of this amendment.

In view of the foregoing, it is hereby found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this amendment until 30 days after the publication thereof in the FEDERAL REGISTER.

The amendment of the aforesaid rules and regulations is as follows:

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Delete the provisions in paragraph (c) of § 951.101 *Definitions* (7 CFR, 1946 Supp., 951.101 (c)), and insert, in lieu thereof, the following:

§ 951.101 *Definitions*. * * *

(c) "Railroad assembly points" means the railroad assembly points designated as follows:

Southern Pacific Railroad

- (1) Colton.
- (2) Gerber.
- (3) Colfax.

Western Pacific Railroad

- (1) Stockton.
- (2) Portola.

Santa Fe Railroad

Bakersfield.

Effective date. This amendment shall become effective upon publication in the *FEDERAL REGISTER*: *Provided*, That with respect to all Tokay grapes that are held, on the effective date hereof, at previously designated railroad assembly points, such grapes shall be released for continued shipment pursuant to the provisions in section 5 of the amended marketing agreement and § 951.5 of the amended order.

(48 Stat. 31, as amended; 7 U. S. C. 601 et seq.; 7 CFR, Cum. Supp., 951.1 et seq.)

Done at Washington, D. C., this 1st day of October 1948.

[SEAL]

A. J. LOVELAND,

Acting Secretary of Agriculture.

[F. R. Doc. 48-8896; Filed, Oct. 5, 1948; 8:50 a. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter IV—Displaced Persons Commission

PART 700—ADMISSION INTO THE UNITED STATES OF DISPLACED PERSONS

This part contains preliminary regulations issued under Chapter IV, Title 8, Code of Federal Regulations.

Sec.

- 700.1 Definitions.
- 700.2 Assurance of employment, housing, proper care, and against becoming public charges.
- 700.3 Family of eligible displaced person previously engaged in agricultural pursuits.
- 700.4 Preferences and priorities in issuance of visas.
- 700.5 Eligibility; proof.
- 700.6 Selection of applicants.
- 700.7 Investigation of applicants.
- 700.8 Report upon applicants.
- 700.9 Procedure in connection with visa applications.
- 700.10 Reception and transportation.
- 700.11 Determination of admissibility by immigration authorities prior to embarkation.
- 700.12 Examination and other procedure at port of arrival.
- 700.13 Distribution and settlement throughout the United States.
- 700.14 Reports by certain eligible displaced persons.
- 700.15 Reports on rejected applications.

AUTHORITY: §§ 700.1 to 700.15 issued under sec. 8, Pub. Law 774, 80th Cong.; E. O. 10003.

CROSS REFERENCES: For consular regulations pertaining to general consular procedure with respect to immigrants, see Title 22, Code of Federal Regulations, Chapter I, Part 61.

For general immigration regulations, see Title 8, Code of Federal Regulations, Chapter I, Subchapter B.

§ 700.1 *Definitions*. Words importing the masculine gender shall include the feminine gender, and words importing the plural number shall include the singular and words importing the singular shall extend and be applied to the plural. The terms "Commission," "Displaced person," "Eligible displaced person," and "Eligible displaced orphan" as used in this chapter shall have the meaning ascribed in section 2 of the Displaced Persons Act of 1948. When used in that act or in this chapter the following terms shall have the following meaning:

(a) "Act" means the Displaced Persons Act of 1948.

(b) "Applicant" means an alien who seeks to enter the United States, or one for whom assurances have been given, under the provisions of the act.

(c) "Agricultural pursuits" means activities or services performed in one's own behalf or in the employ of any person, trust, estate, partnership, corporation, or public agency in connection with farming in all its branches and, among other things, includes the cultivation and tillage of the soil, dairying, the raising, production, cultivation, growing, harvesting, and processing of any agricultural or horticultural commodities (including (1) crude gum (oleoresin) from a living tree, and the following products as processed by the original producer of the crude gum (oleoresin) from which derived: gum spirits of turpentine and gum rosin, (2) maple syrup or maple sugar, and (3) mushrooms), the ginning of cotton, the raising, shearing, feeding, caring for, training, management, and slaughtering of livestock, bees, poultry, fur-bearing animals, and wildlife on a farm, the hatching of poultry, and any practices (including any forestry or lumbering operations) performed by a farmer or on a farm as an incident to, or in conjunction with such farming operations, including planting, handling, drying, packing, freezing, grading, processing (if such service is performed as an incident to ordinary farming operations, or in the case of fruits and vegetables as an incident to the preparation of such fruits and vegetables for market), storing, the preparation for market, delivery to storage or to market or to carriers for transportation to market, and the operation, management, conservation, improvement, or maintenance of the farm and the tools and equipment used in connection therewith, and including further the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes: *Provided, however*, That the foregoing shall not include services performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

(d) "Child" includes a stepchild and a legally adopted child; also a child legitimated under the law of the father's domicile or under the law of the child's residence or domicile.

(e) "Entered Germany, Austria or Italy" and "having resided in Germany or Austria" shall, under this act, include areas in Europe which on January 1, 1938, constituted parts of the countries of Germany, Austria, or Italy. The foregoing cannot and shall not be understood or interpreted as implying any recognition on behalf of the Government of the United States of the territorial status in Europe.

(f) "Farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses, or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

(g) "Immigration laws" means the laws, conventions and treaties of the United States relating to immigration, exclusion and expulsion of aliens from the United States.

(h) "Misrepresentation for the purpose of gaining admission into the United States" refers to a wilful misrepresentation, oral or written, to any person while he is charged with the enforcement or administration of any part of the act, of any matter material to an alien's eligibility for any of the benefits of the act.

(i) "Principal applicant" means an applicant who is the head of his family accompanying him and who propose to live with him.

(j) "Under the age of sixteen years" refers to age prior to reaching the sixteenth birthday and relates to the effective date of the act.

(k) "Unmarried" means not married at the time the applicant embarks for the United States under the act, whether or not previously married.

(l) Vienna—"American sector, the British sector or the French sector of * * * Vienna" shall include the international zone of Vienna.

(m) "Within the third degree of consanguinity computed according to the rules of the common law" includes lineal and collateral consanguinity. Lineal consanguinity is the direct line of descent and those within the third degree of such consanguinity include the child, grandchild, great grandchild, parent, grandparent and great grandparent. Collateral consanguinity is the relationship of persons descended from the same common ancestor and those within the third degree of such consanguinity include the brother, sister, nephew, niece, uncle, aunt, first cousin, second cousin, grandnephew, grandniece, great uncle, great aunt, child of great uncle or great aunt, and child of first cousin.

§ 700.2 *Assurance of employment, housing, proper care, and against becoming public charges*. (a) The assurances required under subsections (c), (d) and (e) of section 2 of the act shall be made in writing. Such assurances shall be by affidavit except where provided by a public agency or by a voluntary agency providing services in connection with the

migration, settlement, or welfare of aliens, recognized by the Commission for this purpose. The assurances shall be forwarded to the offices of the Commission, Washington 25, D. C., in triplicate, in such form as may be approved or required by the Commission and shall be accompanied by such documentary evidence as may be required by the Commission.

(b) The assurances that an applicant will be suitably employed without displacing some other person from employment shall provide such information as may be required by the Commission in order to establish to its satisfaction (1) that suitable activities for salary or gain are to be made available to the applicant by, through, or on behalf of the individual or agency furnishing the assurances, and (2) that no person will be removed from employment because of the activities to be performed by the applicant, or that if he would be so removed, such removal would take place in any event through the termination of the services of the incumbent because of his incompetency, inefficiency, or dishonesty, or because of other inadequacy in meeting his employer's needs, or for like reasons.

(c) Assurances that an applicant will, as his principal activity, attend regular sessions at a school in the United States and that he will undertake studies appropriate to his age and prior scholastic attainment shall, for the purposes of the act, be deemed to be assurances that the applicant will be suitably employed without displacing some other person from employment.

(d) The assurances that the principal applicant and the members of his family who will accompany him and who propose to live with him will have safe and sanitary housing without displacing some other person from such housing shall provide such information as may be required by the Commission in order to establish to its satisfaction (1) that there will be available to the applicants, upon their arrival, safe and sanitary housing, and (2) that no person occupying such housing will be required to vacate it in order that it may be made available to the applicants, or that if he will be so required to vacate therefrom such action would have been taken in any event for nonpayment of rent or because the occupant is an unsatisfactory person to continue to remain therein, or for like reasons: *Provided, however*, That action looking toward the removal of an occupant from such housing will be in accordance with all applicable laws and regulations.

(e) Assurances of suitable employment and safe and sanitary housing provided by a public agency or a voluntary agency recognized by the Commission for this purpose need not be assurances of a specifically identified job or housing accommodation.

(f) The assurances that the principal applicant and the members of his family who will accompany him and who propose to live with him shall not become public charges shall provide such information as may be required by the Commission in order to establish to its

satisfaction that the applicants will not require aid at public expense for essential food, clothing, or shelter, or for medical treatment for causes existing prior to entry into the United States under the act: *Provided, however*, That an applicant admitted under the act shall not be deemed to have become a public charge under the act by reason of receiving public services (other than financial assistance) available to persons in the community in which he resides.

(g) The assurances that an eligible displaced orphan will be cared for properly may be submitted by (1) organizations recognized by the Commission for this purpose, in which event the assurances shall provide such information as may be required by the Commission in order to establish to its satisfaction that proper care will be provided the eligible displaced orphan through undertakings that the reception, placement and care of the child will be in conformity with standards established by the Federal Security Agency, through the Children's Bureau, and (2) individuals seeking the entry into the United States of specified children related to them, in which event the assurances shall provide such information as may be required by the Commission to establish to its satisfaction that proper care will be provided the eligible displaced orphan.

(h) Assurances required under subsections (c), (d), and (e) of section 2 of the act shall include such undertakings as may be satisfactory to the Commission that adequate arrangements have been made for the applicants covered thereby upon their arrival at ports of entry.

(i) Where the Commission is not satisfied with any assurances furnished pursuant to the act and the regulations in this part or desires further information in connection with any assurances it may require the furnishing of such additional information and undertakings as would assure it of compliance with the act and the regulations in this part. Such additional information and undertakings may include, but shall not be limited to, matters relating to the nature of housing and rentals therefor, the nature of schooling to be undertaken by applicants and the payment of any fees therefor, and the nature of employment and the rate of salary or gain therefrom.

§ 700.3 Family of eligible displaced person previously engaged in agricultural pursuits. The wife and married dependent child or children under twenty-one years of age, of an eligible displaced person who has been previously engaged in agricultural pursuits and who will be employed in the United States in agricultural pursuits shall themselves be deemed to be of that class of persons who have been previously engaged in agricultural pursuits and who will be employed in the United States in agricultural pursuits, and shall be accorded the same preference and priority as may be accorded to their husband or parent under the act.

§ 700.4 Preferences and priorities in issuance of visas. (a) No preferences in the issuance of visas to eligible displaced

persons as such shall be granted except as provided in the act.

(b) Except as otherwise provided in the act or the regulations in this part, there shall be no priority in time of issuance of visas as between the preferences provided for in the act.

(c) First priority in the issuance of visas within the preferences specified in section 6 of the act shall be given to eligible displaced persons who establish to the satisfaction of the Commission that during World War II they bore arms against the enemies of the United States either as members of regular armed forces or in organized movements directed against the enemies of the United States, and that they are unable or unwilling to return to the country of which they are nationals because of persecution or fear of persecution on account of race, religion, or political opinions. Such inability or unwillingness shall be shown by such evidence as may be satisfactory to the Commission. If it is shown to the satisfaction of the Commission that the eligible displaced person is unable legally to return to the country of which he is a national, the requirement that such eligible displaced person is unable to return to the country of which he is a national because of persecution or fear of persecution shall be presumed to have been established.

(d) Second priority in the issuance of visas within the preferences specified in section 6 of the act shall be given to eligible displaced persons who establish, to the satisfaction of the Commission, that on January 1, 1948, they were located in a displaced persons camp or center, except that a showing satisfactory to the Commission of any of the following circumstances, which are hereby deemed to be special circumstances, shall make the case an exceptional one qualifying an eligible displaced person not located in a displaced persons camp or center on January 1, 1948, to the second priority within the preferences:

(1) That the eligible displaced person left such camp or center prior to January 1, 1948, in compliance with compulsory labor service laws or orders applicable to him;

(2) That the eligible displaced person left such camp or center prior to January 1, 1948, because of his health or to accompany his spouse or a child or children who left such camp or center because of their health;

(3) That the eligible displaced person left such camp or center prior to January 1, 1948, in reliance upon promises or assurances made directly to him, or directly to his spouse or to any of his children and relied upon by him, by officials of the United States Government, military or civil, that he could return to the camp or center or that none of the rights or privileges which might thereafter accrue to him as occupant of such camp or center in connection with migration to the United States for permanent residence would be prejudiced by departure from the camp or center: *Provided*, That if such individual had been firmly resettled in some other place, the circumstances stated herein shall not be deemed to be special circumstances under section 7 of the act;

(4) That absence from the camp or center on January 1, 1948, was temporary only and of such a character as clearly to show intent to return at the termination of such temporary period;

(5) That the eligible displaced person was located outside of a displaced persons camp or center on January 1, 1948, by reason of employment by the Government of the United States, by the occupying authorities of the United States, Great Britain or France, by the International Refugee Organization, or by a voluntary agency approved by the Commission for this purpose;

(6) That the eligible displaced person absent from the camp or center on January 1, 1948, is the spouse or minor child of an eligible displaced person emigrating to the United States under the act, but only if the second priority will facilitate the simultaneous emigration of the family as a unit; and

(7) Any eligible displaced person who is not within one or more of the classes defined in paragraph (d) (1) to (d) (6) of this section, but in whose case circumstances of a similar character are found to exist by the Commission.

(e) An eligible displaced person located outside of a displaced persons camp or center on January 1, 1948, shall not be prejudiced in his rights under the act by reason of not qualifying for a second priority under section 7 of the act.

§ 700.5 Eligibility; proof. (a) Certifications by the International Refugee Organization, local police records, Central Tracing Bureau records, military or other official records and documents, and other auxiliary official records shall be accepted as establishing, *prima facie*, the existence of the matters stated therein, for the purpose of establishing eligibility under the provisions of the act: *Provided*, That in the determination of eligibility under the act consideration shall also be given to other documentation, including personal records, to the statements and affidavits of applicants and of other persons in behalf of applicants, and to any other pertinent evidence.

(b) An applicant's eligibility under the act shall not be affected:

(1) By absence from the geographical areas listed in section 2 (c) of the act after December 22, 1945, or before January 1, 1948, or on or after January 2, 1948, unless such absence was for the purpose of a firm resettlement, or

(2) By absence from the geographical areas listed in section 2 (d) of the act after June 25, 1948, unless such absence was for the purpose of a firm resettlement, or

(3) By absence from the geographical areas listed in section 2 (e) of the act after having been present there on or before June 25, 1948, unless such absence was for the purpose of a firm resettlement.

§ 700.6 Selection of applicants. (a) Selection of applicants under section 2 (c) and (d) of the act for processing for admission into the United States shall be made by duly authorized representatives of the Commission on the basis of (1) the assurances submitted by agencies or individuals in accordance

with § 700.2 in behalf of specified persons, and (2) assurances submitted by or in behalf of prospective employers in accordance with § 700.2 requesting persons with specified skills or aptitudes or for specified employment.

(b) Selection of applicants under section 2 (e) of the act for such processing shall be made by duly authorized representatives of the Commission on the basis of assurances submitted by organizations or individuals in accordance with § 700.2 (g).

(c) Duly authorized representatives of the Commission shall make a preliminary determination of the eligibility for admission to the United States under the specific provisions of the act (apart from other applicable immigration laws) of applicants selected for processing in accordance with the procedures set forth in paragraphs (a) and (b) of this section.

§ 700.7 Investigation of applicants.

(a) Upon the completion of selection and preliminary determination of eligibility under the act in accordance with § 700.6, the Commission shall conduct a thorough investigation of the character, history and eligibility of persons so selected.

(b) In order to facilitate the conduct of such investigation by the Commission, and to enable the Commission to determine admissibility under the act, and whether the admission of persons so selected would be inimical to the welfare or security of the United States, the Commission will arrange with the Department of the Army to provide the necessary investigative and administrative assistance, and to submit in writing to a duly authorized representative of the Commission a statement of the evidence found by it relative to (1) his character and history, and (2) whether he is or has been a member of, or participated in, any movement which is or has been hostile to the United States or the form of government of the United States.

(c) In areas where the Department of the Army is unable to assist the Commission in the manner provided in paragraph (b) of this section, the Commission may obtain such assistance as it deems practicable from the Department of State in order to conduct properly and expeditiously the investigations provided for in this section.

§ 700.8 Report upon applicants. (a)

Upon the basis of the entire record, including the investigation and written statements provided for in § 700.7, the Commission shall make and prepare a written report, as required by section 10 of the act and by Executive Order 10003,¹ regarding the character, history and eligibility under this act of each eligible displaced person selected for processing and preliminarily determined to be eligible for admission under § 700.6 (c). The report shall be deemed to establish, *prima facie*, the applicant's character, history, and eligibility under the act, and shall be deemed to establish, as conclusive, the existence of all factors relating to eligibility to enter the United States except the existence of those factors required in applicable immigration laws other than the act.

¹ *Supra*.

(b) The report provided for in paragraph (a) of this section shall contain a certification of the preference and priority, if any, appropriate to the applicant under the provisions of the act and the regulations in this part.

(c) The original and true copy of such report, if favorable to the applicant's admissibility to the United States, shall be transmitted by the Commission to the appropriate consular officers for consideration in connection with an application for an immigration visa.

(d) Upon transmittal of such report in accordance with paragraph (c) of this section, duly authorized representatives of the Commission shall notify the applicant concerned, either directly, through the International Refugee Organization, or through an agency which has submitted an applicable assurance, that he may apply to a consular officer for an immigration visa.

§ 700.9 Procedure in connection with visa applications. (a) The Commission shall assist in every way practicable in the expeditious and efficient processing of applications for immigration visas, and to that end shall make appropriate arrangements with the Department of the Army, the Foreign Service of the Department of State, the Public Health Service of the Federal Security Agency, the International Refugee Organization, and other agencies concerned.

(b) Medical examinations by the Public Health Service of the Federal Security Agency shall be conducted concurrently, so far as practicable, with any other processing of applications for immigration visas.

(c) The original of the report provided for in § 700.8 (a) shall be attached to the immigration visa by the officer issuing such visa. This report shall remain with the visa and shall thereby be available to the officers of the Immigration and Naturalization Service of the Department of Justice in order to assist in the conduct of the examinations under the applicable immigration laws.

§ 700.10 Reception and transportation.

(a) Upon the issuance of an immigration visa, a duly authorized representative of the Commission shall immediately notify the International Refugee Organization or other responsible authorities in order that adequate provisions may be made for transporting the applicant to a port of embarkation and thereafter to the United States.

(b) At the earliest time practicable the Commission shall arrange for notifying interested individuals or agencies of the granting of the visa and the expected dates of embarkation and of arrival in the United States, in order that appropriate arrangements for reception and transportation in the United States may be made in behalf of the applicant.

§ 700.11 Determination of admissibility by immigration authorities prior to embarkation. After an immigration visa has been issued to an applicant he shall be examined by an immigrant inspector, as closely proximate to the time the applicant embarks for the United States under the act as is practicable. An applicant who may not appear to that ex-

amining inspector to be clearly and beyond a doubt entitled to land shall be referred for examination in relation thereto by a board of special inquiry. The case of any applicant who has been referred to a board of special inquiry shall thereafter, insofar as the determination abroad of his right to enter the United States is concerned, proceed in the same manner as the cases of aliens referred to boards of special inquiry at ports of arrival following their applications for admission to the United States under the provisions of the immigration laws other than this act. Upon a determination preliminarily that an applicant is entitled to land in the United States, a notation of such determination shall be made in a manner sufficient to inform officers of the Immigration and Naturalization Service thereof at the port of the applicant's arrival.

§ 700.12 *Examination and other procedure at port of arrival.* Upon the arrival of any applicant at a port of entry in the United States he shall be given a medical examination by medical officers or surgeons under the jurisdiction of the Public Health Service of the Federal Security Agency and an examination by an immigrant inspector in order that it may be determined, in accordance with the requirements of the applicable laws, whether the applicant is admissible to the United States for permanent residence. If, on the basis of such examination by the immigrant inspector and consideration by him of the report of the medical examination, the inspector is satisfied clearly and beyond a doubt that the applicant meets all the requirements of the applicable laws for entry into the United States for permanent residence, the inspector shall admit the applicant to the United States in the same manner as all other admissible immigrants. If the immigrant inspector is not so satisfied, the applicant shall be detained for examination in relation to his qualifications for admission by a board of special inquiry. After being so detained his case shall proceed in the same manner as the cases of all immigrants seeking admission to the United States under the provisions of the immigration laws other than the act.

§ 700.13 *Distribution and settlement throughout the United States.* The most general distribution and settlement of persons admitted under the act shall be accomplished through consideration of the assurances required by the act and by the location of such persons throughout the United States and its Territories and possessions in accordance with the availability of conditions which shall promote their most effective resettlement.

§ 700.14 *Reports by certain eligible displaced persons.* Every eligible displaced person, except an eligible displaced person who shall have derived his status because of being the spouse or an unmarried dependent child under twenty-one years of age of an eligible displaced person, who shall be admitted to the United States shall report in such form as may be approved or required by the Commission, on the first day of January and on the first day of July of

each year until he shall have made four reports to the Commission furnishing such information as may be required by the Commission. If the term of the Commission expires before the four reports have been submitted, the remaining number of the required reports shall be submitted to the Attorney General. If an eligible displaced person who is required to submit such report enters the United States within 60 days prior to either the first day of January or the first day of July, the first report need not be made until the next date on which a report is required to be made.

§ 700.15 *Reports on rejected applications.* (a) Where an application under the act is rejected by a consular officer, or where the applicant is found inadmissible by the immigration authorities, such officer or authorities shall submit a report in writing to the Commission containing a statement of the reason for such rejection and of the evidence upon which it was based.

(b) Where an applicant for whom the necessary assurances have been provided is not preliminarily determined eligible under § 700.6, the duly authorized representative of the Commission making such determination shall prepare a report in writing of the reasons therefor.

This order shall become effective on the date of its publication in the FEDERAL REGISTER. Compliance with the provisions of section 4 (a) of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003) as to notice of proposed rule making is found to be contrary to the public interest because Public Law 774, 80th Congress (62 Stat. 1009) which is implemented by these rules, became effective on June 25, 1948, and the execution of functions of the Displaced Persons Commission under that statute would be unduly impeded by such notice. For the same reason it is found that the provisions of section 4 (c) of the Administrative Procedure Act providing for delayed effective date are inapplicable.

HARRY N. ROSENFELD,
Acting Chairman,
Displaced Persons Commission.

[F. R. Doc. 48-8864; Filed, Oct. 5, 1948;
10:49 a. m.]

TITLE 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Federal Security Agency

PART 146—CERTIFICATION OF BATCHES OF PENICILLIN- OR STREPTOMYCIN-CONTAINING DRUGS

MISCELLANEOUS AMENDMENTS

Correction

In Federal Register Document 48-8556, appearing at page 5566 in the issue for Friday, September 24, 1948, § 146.49 should be corrected in the following respects:

1. The last line of paragraph (d) (1) should read, "therefor, if any, by this section."

2. Paragraph (d) (2) (i) should read as follows:

(i) The batch; average potency per tablet, average moisture, microorganism count; and

TITLE 30—MINERAL RESOURCES

Chapter II—Geological Survey, Department of the Interior

PART 200—ORGANIZATION AND PROCEDURE

REDELEGATIONS OF AUTHORITY

Section 200.65 *Contracts*, of Chapter II, Part 200 (13 F. R. 2043), is hereby amended to read as follows:

§ 200.65 *Construction, supply, and service contracts.* (a) Effective October 1, 1948, authority to enter into contracts for construction, supplies, or services in conformity with applicable regulations and statutory requirements and subject to the availability of appropriations, and with respect to any such contract, to issue change orders and extra work orders pursuant to the contract, to enter into modifications of the contract which are legally permissible, and to terminate the contract if such action is legally authorized, is hereby delegated as follows:

(1) Irrespective of the amount involved, to the Acting Director, the Assistant Director, and the Executive Officer.

(2) With respect to contracts not exceeding \$5,000 in amount, to the Chiefs and Acting Chiefs of the Geologic Branch, the Topographic Branch, the Water Resources Branch, and the Conservation Branch, the Purchasing Agent of the Geological Survey, and to persons designated as Agent Cashiers while on duty in Alaska and elsewhere outside the continental limits of the United States.

(3) With respect to contracts not exceeding \$500 in amount, to Regional Geologists and Project Chiefs in the Geologic Branch, Division Engineers and Area and Subarea Chiefs in the Topographic Branch, District Chemists, District Engineers, District Geologists, and other heads of field offices in the Water Resources Branch, Regional Supervisors and Deputy Supervisors, District Engineers of the Water and Power Division, and Regional Geologists in the Conservation Branch, and persons officially designated as Acting in the absence of any of the officers mentioned in this subparagraph.

(20 Stat. 394, 43 U. S. C. 31; 43 CFR 4.100, 12 F. R. 4115, 13 F. R. 2043)

JULIAN D. SEARS,
Acting Director.

OCTOBER 1, 1948.

[F. R. Doc. 48-8866; Filed, Oct. 5, 1948;
8:59 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter XXIV—Department of State, Disposal of Surplus Property

[Department Reg. 108.76; FLC Reg. 8, Amdt. 3]

PART 8508—DISPOSAL OF SURPLUS PROPERTY LOCATED IN FOREIGN AREAS

DESIGNATION OF DISPOSAL AGENCY

OCTOBER 1, 1948.

Section 8508.3 of FLC Regulation 8 (Departmental Regulation 108.30; 11 F. R. 13423), is hereby amended by substituting a colon for the final period and

by adding the following immediately thereafter:

§ 8508.3 *Designation of disposal agency.* * * * *Provided, further,* That when the Office of the Foreign Liquidation Commissioner determines that disposition by it of surplus property located in a certain area would be costly and uneconomical, such property (with the exception of that property which has been declared surplus to or committed for sale by the Office of the Foreign Liquidation Commissioner) may be disposed of by the owning agency in accordance with regulations to be issued by the owning agency and approved by the Office of the Foreign Liquidation Commissioner, at the best price obtainable under the circumstances, rather than declared surplus. Where the total acquisition cost of all such property to be disposed of by an owning agency at any depot, base, or similar place at any one time exceeds \$50,000 (exclusive of the value of any property being disposed of under the authority of section 14 (b) of the Surplus Property Act of 1944 as amended), the proposed disposition shall be referred to the Office of the Foreign Liquidation Commissioner for review and discussion as to the most practical method of disposal in accordance with the conditions and determinations noted above. However, whenever, in the opinion of the owning agency, reference to the Office of the Foreign Liquidation Commissioner is deemed desirable because of exceptional circumstances, the proposed disposal may be referred to the Office of the Foreign Liquidation Commissioner for review and discussion, regardless of the acquisition cost of the property involved. All dispositions of property made under this proviso by the owning agencies will be subject to the import restrictions of § 8508.15 and orders issued pursuant to this part.

This amendment shall become effective when published in the FEDERAL REGISTER.

(58 Stat. 765, 59 Stat. 533, 60 Stat. 168, 754; 50 U. S. C. App. 1611-46)

Approved: October 1, 1948.

[SEAL] ROBERT A. LOVETT,
Acting Secretary of State.

[F. R. Doc. 48-8865; Filed, Oct. 5, 1948;
8:52 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter II—Bureau of Reclamation, Department of the Interior

PART 402—ANNUAL WATER CHARGES

ORLAND IRRIGATION PROJECT, CALIFORNIA,
AND W. C. AUSTIN IRRIGATION PROJECT,
OKLAHOMA

CROSS REFERENCE: For additions to the tabulation contained in § 402.2, see Federal Register Documents 48-8838, 48-8839 and 48-8840, under Department of the Interior, Bureau of Reclamation, in the Notices section, *infra*.

TITLE 47—TELECOMMUNI- CATION

Chapter I—Federal Communications Commission

PART 1—ORGANIZATION, PRACTICE, AND PROCEDURE

MISCELLANEOUS AMENDMENTS

In the matter of amendment of §§ 1.142 and 1.144 of the Commission's rules relating to organization and practice and procedure.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 29th day of September 1948;

The Commission having before it a proposal to amend §§ 1.142 and 1.144 of its rules relating to organization and practice and procedure so that in the case of applications for construction permits to construct experimental TV stations to be operated in conjunction with the operation of commercial TV broadcast stations, the Secretary with the approval of the Commission's Engineering and Law Bureaus shall have authority to act thereon; and

It appearing, that under the present Commission rules, the Commission would be required to take individual action upon each of said applications; and

It further appearing, that the processing of said applications will be greatly expedited by appropriate delegation of the Commission's authority to act thereon to members of the Commission Staff; and

It further appearing, that it is desirable to amend the delegation to the Secretary as provided for in § 1.142 (a) (6) of the Commission's rules and regulations so as to require approval of both the Law and Engineering Bureaus; and

It further appearing, that the proposed amendment is procedural and compliance with the provisions of section 4 of the Administrative Procedure Act is not required; and

It further appearing, that authority for the proposed amendment is contained in sections 5 (b) and 303 (r) of the Communications Act of 1934, as amended.

It is ordered, That, effective immediately, § 1.142 (a) (6) of Part 1 of the Commission's rules relating to organization and practice and procedure be, and it is hereby deleted: and

It is further ordered, That, effective immediately, § 1.144 of Part 1 of the Commission's rules relating to organization and practice and procedure be, and it is hereby, amended to include § 1.144 (k) which paragraph shall read as follows:

§ 1.144 *Authority delegated to Secretary upon securing approval of the Law and Engineering Departments.* * * *

(k) Applications for remote pick-up, ST, and experimental TV relay broadcast stations.

(Sec. 5 (b), 48 Stat. 1068, sec. 6 (b), 50 Stat. 191; 47 U. S. C. 5 (b), 303 (r))

Released: September 29, 1948.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-8868; Filed, Oct. 5, 1948;
8:59 a. m.]

PART 3—RADIO BROADCAST SERVICES

CHANGES IN BROADCAST APPLICATION FORMS

In the matter of changes in F. C. C. Forms 301, Application For Authority to Construct a New Broadcast Station or Make Changes in an Existing Broadcast Station, 302, Application for New Broadcast Station License, 303, Application for Renewal of Broadcast Station License, and 313, Application For Authorization in the Auxiliary Radio Broadcast Services.

At a meeting of the Federal Communications Commission held at its offices in Washington, D. C., on the 29th day of September 1948;

The Commission having under consideration the adoption of changes in the broadcast application forms F. C. C. Forms 301, 302, 303, and 313;

It appearing, that the proposed revisions are editorial in nature and do not in any substantial manner change the kind or extent of information required; and

It further appearing, that the nature of the proposed changes is such as to render unnecessary the notice and procedure provided for in section 4 of the Administrative Procedure Act; and

It further appearing, that the authority for the proposed changes is contained in sections 303 (e), 303 (j), 303 (r), and 308 (b) of the Communications Act of 1934, as amended;

It is ordered, That effective immediately F. C. C. Forms 301, 302, 303 and 313 are amended as set forth below.

(Sec. 303 (e), (j), 308 (b), 48 Stat. 1082, 1084, sec. 6 (b), 50 Stat. 191; 47 U. S. C., 303 (e), (j), (r), 308 (b))

Released: September 29, 1948.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

Form 301:

Section I, Paragraph C of Instructions, delete the last sentence and substitute the following: "Show date of preparation of each exhibit, antenna pattern, and map, and show date when each photograph was taken."

Section V-A, Paragraph 3, delete the present language of subparagraph beginning with the words "Height of vertical lead * * *" and substitute the following: "Height in feet of complete radiator above base insulator, or above base if grounded." In the subparagraph

beginning with the words "Give method of exciting antenna * * *" change the "Give" to "Describe". In the subparagraph beginning with the words "If the antenna system * * *" in the third line insert the word "on" between the words "as" and "the".

Paragraph 7d, fourth line, change the semicolon to a period and delete the words "except that".

Paragraph 8, delete the complete paragraph and substitute the following: "Attach as Exhibit No. -- a sufficient number of aerial photographs taken in clear weather at appropriate altitudes and angles to permit identification of all structures in the vicinity. The photographs must be marked so as to show compass directions, exact boundary lines of the proposed site, and locations of the proposed 250 and 500 mv/m contours for both day and night operation. Photographs taken in eight different directions from an elevated position on the ground will be acceptable in lieu of the aerial photographs if the data referred to can be clearly shown."

Section V-G, Paragraph 2, fourth line, insert the words "It is" before the word "Not".

Signature box, eliminate the word "Occupation" and the line directly above.

Form 302:

Section I, Paragraph 1, delete the complete subparagraph beginning with the words "Construction permits of any Remote Pickup, ST, or other * * *".

Section II-A, Paragraph 3, add the following within the parentheses directly under the title box "Height figures should not include obstruction lighting.)" Delete the language of subparagraph beginning with the words "Height above insulators * * *" and substitute the following "Height in feet of complete radiator above base insulator, or above base if grounded. Delete the language of subparagraph beginning with the words "Overall height above ground * * *" and substitute the following "Overall height in feet above ground." Delete the language of the subparagraph beginning with the words "If top loading is used * * *" and substitute the following "If antenna is either top loaded or sectionalized, describe fully as Exhibit No. --."

Paragraph 4, in the subparagraph beginning with the words "Class of operation of last radio frequency amplifier * * *" delete the first two words "Class of".

Paragraph 5, insert the word "Meters" before the word "currents" in the first line. Delete the subparagraph "Phase monitor: Manufacturer and Type" and substitute the following "Manufacturer and type of phase monitor used in taking above readings."

Form 303:

Section II, Paragraph 3, add the following to the title "and control equipment".

Paragraph 7, eliminate the complete paragraph and substitute the following:

7. Directional antenna operating values (Standard Broadcast only).

Tower	Phase reading in degrees		Antenna base current		Remote indication of antenna current	
	Night	Day	Night	Day	Night	Day
No. 1.....						
No. 2.....						
No. 3.....						
No. 4.....						
No. 5.....						
No. 6.....						

Manufacturer and type of phase monitor used in taking above readings.
Describe equipment used for remote indication of antenna currents (phase monitor or other method.)

Form 313:

Instruction A, in the first and second lines change the words "ST" to "STL".

Paragraph 3, add a new subparagraph b to read as follows: "b. Receiving point, State ----- County ----- City ----- Street and number (or other description of location -----)". Renumeral the present subparagraph b to c.

Paragraph 4, to the subparagraph which reads "Direction of main lobe in degrees referred to true north" add the following "(if more than one antenna is used, give direction for each)".

[F. R. Doc. 48-8867; Filed, Oct. 5, 1948; 8:59 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 70]

PART 95—CAR SERVICE

FRESH FRUIT AND VEGETABLE RECONSIGNMENTS RESTRICTED

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 30th day of September A. D. 1948.

Upon further consideration of the provisions of Service Order No. 70 (8 F. R. 8515), as amended, and good cause appearing therefor: *It is ordered*, That:

(a) Service Order No. 70, *Fresh fruit and vegetable reconsignments restricted*, restricting number and times perishables may be reconsigned, be, and it is hereby, vacated and set aside.

(b) *Announcement required*. Each of the railroads affected by this order shall within fifteen (15) days from the effective date of this order, publish, file, and post a supplement to each of its tariffs affected announcing the vacation by this order on the effective date hereof, of Service Order No. 70, and stating that the provisions in said tariffs which were suspended by such order will be restored on the effective date of this order.

It is further ordered, That this order shall become effective at 7:00 a. m., October 1, 1948; that a copy of this order and direction shall be served upon the Association of American Railroads, Car

Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 418; 41 Stat. 476, sec. 4; 54 Stat. 901, 911; 49 U. S. C. 1 (10)–(17), 15 (2))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 48-8860; Filed, Oct. 5, 1948; 8:51 a. m.]

[Rev. S. O. 396]

PART 95—CAR SERVICE

PERISHABLES; RESTRICTIONS ON RECONSIGNING

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 30th day of September A. D. 1948.

Upon further consideration of the provisions of Revised Service Order No. 396 (13 F. R. 3738), and good cause appearing therefor: *It is ordered*, That:

(a) Revised Service Order No. 396 *Perishables; restriction on reconsigning*, restricting time perishables may be held for diversion or reconsignment, be, and it is hereby, vacated and set aside.

(b) *Announcement required*. Each of the railroads affected by this order shall within fifteen (15) days from the effective date of this order, publish, file, and post a supplement to each of its tariffs affected announcing the vacation by this order on the effective date hereof, of Revised Service Order No. 396 and stating that the provisions in said tariffs which were suspended by such order will be restored on the effective date of this order.

It is further ordered, That this order shall become effective at 7:00 a. m., October 1, 1948; that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 418; 41 Stat. 476, sec. 4; 54 Stat. 901, 911; 49 U. S. C. 1 (10)–(17), 15 (2))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 48-8861; Filed, Oct. 5, 1948; 8:51 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR, Part 405]

WITHHOLDING EXEMPTIONS AND REDUCTION
IN WITHHOLDING OF TAX AT SOURCE OF
WAGES; REGULATIONS AMENDED TO CON-
FORM TO THE REVENUE ACT OF 1948

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regu-

lations are to be issued under the authority of section 3791 of the Internal Revenue Code (53 Stat. 467; 26 U. S. C. 3791).

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Regulations 116 amended to conform to sections 202 (b), 203, 501, 502, and 503 of the Revenue Act of 1948, relating to withholding exemptions and reduction in withholding of tax at source on wages.

In order to conform Regulations 116 (26 CFR Part 405) to sections 202 (b), 203, 501, 502, and 503 of the Revenue Act of 1948 (Public Law 471, 80th Congress), enacted April 2, 1948, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 405.201 the following:

TITLE V—REDUCTION IN WITHHOLDING OF TAX
AT SOURCE ON WAGES (Revenue Act of 1948)

SEC. 501. PERCENTAGE METHOD.

Section 1622 (a) and section 1622 (b) (1) of the Internal Revenue Code (relating to percentage method of withholding) are hereby amended to read as follows:

(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to 15 per centum of the amount by which the wages exceed the number of withholding exemptions claimed multiplied by the amount of one such exemption as shown in subsection (b) (1).

(b) (1) The table referred to in subsection (a) is as follows:

PERCENTAGE METHOD WITHHOLDING TABLE

Pay-roll period	Amount of one withholding exemption
Weekly	\$13.00
Biweekly	26.00
Semi-monthly	28.00
Monthly	56.00
Quarterly	167.00
Semi-annual	333.00
Annual	667.00
Daily or miscellaneous (per day of such period)	1.80

SEC. 502. WAGE BRACKET WITHHOLDING.

The tables contained in section 1622 (c) (1) of the Internal Revenue Code (relating to wage bracket withholding) are hereby amended to read as follows:

If the pay-roll period with respect to an employee is weekly—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$0	\$13	15% of wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$13	\$14	\$2.00	.10	0	0	0	0	0	0	0	0	0
\$14	\$15	2.20	.30	0	0	0	0	0	0	0	0	0
\$15	\$16	2.30	.40	0	0	0	0	0	0	0	0	0
\$16	\$17	2.50	.50	0	0	0	0	0	0	0	0	0
\$17	\$18	2.60	.70	0	0	0	0	0	0	0	0	0
\$18	\$19	2.80	.80	0	0	0	0	0	0	0	0	0
\$19	\$20	2.90	1.00	0	0	0	0	0	0	0	0	0
\$20	\$21	3.10	1.10	0	0	0	0	0	0	0	0	0
\$21	\$22	3.20	1.30	0	0	0	0	0	0	0	0	0
\$22	\$23	3.40	1.40	0	0	0	0	0	0	0	0	0
\$23	\$24	3.50	1.60	0	0	0	0	0	0	0	0	0
\$24	\$25	3.70	1.70	0	0	0	0	0	0	0	0	0
\$25	\$26	3.80	1.90	0	0	0	0	0	0	0	0	0
\$26	\$27	4.00	2.00	.10	0	0	0	0	0	0	0	0
\$27	\$28	4.10	2.20	.30	0	0	0	0	0	0	0	0
\$28	\$29	4.30	2.30	.40	0	0	0	0	0	0	0	0
\$29	\$30	4.40	2.50	.60	0	0	0	0	0	0	0	0
\$30	\$31	4.60	2.60	.70	0	0	0	0	0	0	0	0
\$31	\$32	4.70	2.80	.90	0	0	0	0	0	0	0	0
\$32	\$33	4.90	2.90	1.00	0	0	0	0	0	0	0	0
\$33	\$34	5.00	3.10	1.20	0	0	0	0	0	0	0	0
\$34	\$35	5.20	3.20	1.30	0	0	0	0	0	0	0	0
\$35	\$36	5.30	3.40	1.50	0	0	0	0	0	0	0	0
\$36	\$37	5.50	3.50	1.60	0	0	0	0	0	0	0	0
\$37	\$38	5.60	3.70	1.80	0	0	0	0	0	0	0	0
\$38	\$39	5.80	3.80	1.90	0	0	0	0	0	0	0	0
\$39	\$40	5.90	4.00	2.10	.20	0	0	0	0	0	0	0
\$40	\$41	6.10	4.10	2.20	.30	0	0	0	0	0	0	0
\$41	\$42	6.20	4.30	2.40	.50	0	0	0	0	0	0	0
\$42	\$43	6.30	4.40	2.50	.60	0	0	0	0	0	0	0
\$43	\$44	6.50	4.60	2.70	.80	0	0	0	0	0	0	0
\$44	\$45	6.60	4.70	2.80	.90	0	0	0	0	0	0	0
\$45	\$46	6.80	4.90	3.00	1.10	0	0	0	0	0	0	0
\$46	\$47	6.90	5.00	3.10	1.20	0	0	0	0	0	0	0
\$47	\$48	7.10	5.20	3.30	1.40	0	0	0	0	0	0	0
\$48	\$49	7.20	5.30	3.40	1.50	0	0	0	0	0	0	0
\$49	\$50	7.40	5.50	3.60	1.60	0	0	0	0	0	0	0
\$50	\$51	7.50	5.60	3.70	1.80	0	0	0	0	0	0	0
\$51	\$52	7.70	5.80	3.90	1.90	0	0	0	0	0	0	0
\$52	\$53	7.80	5.90	4.00	2.10	.20	0	0	0	0	0	0
\$53	\$54	8.00	6.10	4.20	2.20	.30	0	0	0	0	0	0
\$54	\$55	8.10	6.20	4.30	2.40	.50	0	0	0	0	0	0
\$55	\$56	8.30	6.40	4.50	2.50	.60	0	0	0	0	0	0
\$56	\$57	8.40	6.50	4.60	2.70	.80	0	0	0	0	0	0
\$57	\$58	8.60	6.70	4.80	2.80	.90	0	0	0	0	0	0
\$58	\$59	8.70	6.80	4.90	3.00	1.10	0	0	0	0	0	0
\$59	\$60	8.90	7.00	5.10	3.10	1.20	0	0	0	0	0	0
\$60	\$62	9.10	7.20	5.30	3.40	1.50	0	0	0	0	0	0
\$62	\$64	9.40	7.50	5.60	3.70	1.80	0	0	0	0	0	0
\$64	\$66	9.70	7.80	5.90	4.00	2.00	.10	0	0	0	0	0
\$66	\$68	10.00	8.10	6.20	4.30	2.30	.40	0	0	0	0	0
\$68	\$70	10.30	8.40	6.50	4.60	2.60	.70	0	0	0	0	0
\$70	\$72	10.60	8.70	6.80	4.90	2.90	1.00	0	0	0	0	0

PROPOSED RULE MAKING

If the pay-roll period with respect to an employee is weekly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$72	\$74	\$10.90	\$9.00	\$7.10	\$5.20	\$3.20	\$1.30	\$0	\$0	\$0	\$0	\$0
\$74	\$76	11.20	9.30	7.40	5.50	3.50	1.60	0	0	0	0	0
\$76	\$78	11.50	9.60	7.70	5.80	3.80	1.90	0	0	0	0	0
\$78	\$80	11.80	9.90	8.00	6.10	4.10	2.20	.30	0	0	0	0
\$80	\$82	12.10	10.20	8.30	6.40	4.40	2.50	.60	0	0	0	0
\$82	\$84	12.40	10.50	8.60	6.70	4.70	2.80	.90	0	0	0	0
\$84	\$86	12.70	10.80	8.90	7.00	5.00	3.10	1.20	0	0	0	0
\$86	\$88	13.00	11.10	9.20	7.30	5.30	3.40	1.50	0	0	0	0
\$88	\$90	13.30	11.40	9.50	7.60	5.60	3.70	1.80	0	0	0	0
\$90	\$92	13.60	11.70	9.80	7.90	5.90	4.00	2.10	.20	0	0	0
\$92	\$94	13.90	12.00	10.10	8.10	6.20	4.30	2.40	.50	0	0	0
\$94	\$96	14.20	12.30	10.40	8.40	6.50	4.60	2.70	.80	0	0	0
\$96	\$98	14.50	12.60	10.70	8.70	6.80	4.90	3.00	1.10	0	0	0
\$98	\$100	14.80	12.90	11.00	9.00	7.10	5.20	3.30	1.40	0	0	0
\$100	\$105	15.30	13.40	11.50	9.60	7.70	5.70	3.80	1.90	0	0	0
\$105	\$110	16.10	14.10	12.20	10.30	8.40	6.50	4.60	2.70	.70	0	0
\$110	\$115	16.80	14.90	13.00	11.10	9.10	7.20	5.30	3.40	1.50	0	0
\$115	\$120	17.60	15.60	13.70	11.80	9.90	8.00	6.10	4.10	2.20	.30	0
\$120	\$125	18.30	16.40	14.50	12.60	10.60	8.70	6.80	4.90	3.00	1.10	0
\$125	\$130	19.00	17.10	15.20	13.30	11.40	9.50	7.60	5.60	3.70	1.80	0
\$130	\$135	19.80	17.90	16.00	14.00	12.10	10.20	8.30	6.40	4.50	2.60	.60
\$135	\$140	20.50	18.60	16.70	14.80	12.90	11.00	9.10	7.10	5.20	3.30	1.40
\$140	\$145	21.30	19.40	17.50	15.50	13.60	11.70	9.80	7.90	6.00	4.10	2.10
\$145	\$150	22.00	20.10	18.20	16.30	14.40	12.50	10.50	8.60	6.70	4.80	2.90
\$150	\$160	23.20	21.20	19.30	17.40	15.50	13.60	11.70	9.70	7.80	5.90	4.00
\$160	\$170	24.70	22.70	20.80	18.90	17.00	15.10	13.20	11.20	9.30	7.40	5.50
\$170	\$180	26.10	24.20	22.30	20.40	18.50	16.60	14.70	12.70	10.80	8.90	7.00
\$180	\$190	27.60	25.70	23.80	21.90	20.00	18.10	16.10	14.20	12.30	10.40	8.50
\$190	\$200	29.10	27.20	25.30	23.40	21.50	19.60	17.60	15.70	13.80	11.90	10.00
15 percent of the excess over \$200 plus—												
\$200 and over		\$29.90	\$28.00	\$26.00	\$24.10	\$22.20	\$20.30	\$18.40	\$16.50	\$14.60	\$12.60	\$10.70

If the pay-roll period with respect to an employee is biweekly—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$0	\$26	15% of wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$26	\$28	\$4.00	.20	0	0	0	0	0	0	0	0	0
\$28	\$30	4.30	.50	0	0	0	0	0	0	0	0	0
\$30	\$32	4.60	.80	0	0	0	0	0	0	0	0	0
\$32	\$34	4.90	1.10	0	0	0	0	0	0	0	0	0
\$34	\$36	5.20	1.40	0	0	0	0	0	0	0	0	0
\$36	\$38	5.50	1.70	0	0	0	0	0	0	0	0	0
\$38	\$40	5.80	2.00	0	0	0	0	0	0	0	0	0
\$40	\$42	6.10	2.30	0	0	0	0	0	0	0	0	0
\$42	\$44	6.40	2.60	0	0	0	0	0	0	0	0	0
\$44	\$46	6.70	2.90	0	0	0	0	0	0	0	0	0
\$46	\$48	7.00	3.20	0	0	0	0	0	0	0	0	0
\$48	\$50	7.30	3.50	0	0	0	0	0	0	0	0	0
\$50	\$52	7.60	3.80	0	0	0	0	0	0	0	0	0
\$52	\$54	7.90	4.10	.30	0	0	0	0	0	0	0	0
\$54	\$56	8.20	4.40	.60	0	0	0	0	0	0	0	0
\$56	\$58	8.50	4.70	.90	0	0	0	0	0	0	0	0
\$58	\$60	8.80	5.00	1.20	0	0	0	0	0	0	0	0
\$60	\$62	9.10	5.30	1.50	0	0	0	0	0	0	0	0
\$62	\$64	9.40	5.60	1.80	0	0	0	0	0	0	0	0
\$64	\$66	9.70	5.90	2.00	0	0	0	0	0	0	0	0
\$66	\$68	10.00	6.20	2.30	0	0	0	0	0	0	0	0
\$68	\$70	10.30	6.50	2.60	0	0	0	0	0	0	0	0
\$70	\$72	10.60	6.80	2.90	0	0	0	0	0	0	0	0
\$72	\$74	10.90	7.10	3.20	0	0	0	0	0	0	0	0
\$74	\$76	11.20	7.40	3.50	0	0	0	0	0	0	0	0
\$76	\$78	11.50	7.70	3.80	0	0	0	0	0	0	0	0
\$78	\$80	11.80	8.00	4.10	.30	0	0	0	0	0	0	0
\$80	\$82	12.10	8.30	4.40	.60	0	0	0	0	0	0	0
\$82	\$84	12.40	8.60	4.70	.90	0	0	0	0	0	0	0
\$84	\$86	12.70	8.90	5.00	1.20	0	0	0	0	0	0	0
\$86	\$88	13.00	9.20	5.30	1.50	0	0	0	0	0	0	0
\$88	\$90	13.30	9.50	5.60	1.80	0	0	0	0	0	0	0
\$90	\$92	13.60	9.80	5.90	2.10	0	0	0	0	0	0	0
\$92	\$94	13.90	10.10	6.20	2.40	0	0	0	0	0	0	0
\$94	\$96	14.20	10.40	6.50	2.70	0	0	0	0	0	0	0
\$96	\$98	14.50	10.70	6.80	3.00	0	0	0	0	0	0	0
\$98	\$100	14.80	11.00	7.10	3.30	0	0	0	0	0	0	0
\$100	\$102	15.10	11.30	7.40	3.60	0	0	0	0	0	0	0
\$102	\$104	15.40	11.60	7.70	3.90	.10	0	0	0	0	0	0
\$104	\$106	15.70	11.90	8.00	4.20	.40	0	0	0	0	0	0
\$106	\$108	16.00	12.20	8.30	4.50	.70	0	0	0	0	0	0
\$108	\$110	16.30	12.50	8.60	4.80	1.00	0	0	0	0	0	0
\$110	\$112	16.60	12.80	8.90	5.10	1.30	0	0	0	0	0	0
\$112	\$114	16.90	13.10	9.20	5.40	1.60	0	0	0	0	0	0
\$114	\$116	17.20	13.40	9.50	5.70	1.90	0	0	0	0	0	0
\$116	\$118	17.50	13.60	9.80	6.00	2.20	0	0	0	0	0	0
\$118	\$120	17.80	13.90	10.10	6.30	2.50	0	0	0	0	0	0
\$120	\$124	18.20	14.40	10.60	6.70	2.90	0	0	0	0	0	0
\$124	\$128	18.80	15.00	11.20	7.30	3.50	0	0	0	0	0	0
\$128	\$132	19.40	15.60	11.80	7.90	4.10	.30	0	0	0	0	0

If the pay-roll period with respect to an employee is biweekly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$132	\$136	\$20.00	\$16.20	\$12.40	\$8.50	\$4.70	\$0.90	\$0	\$0	\$0	\$0	\$0
\$136	\$140	20.60	16.80	13.00	9.10	5.30	1.50	0	0	0	0	0
\$140	\$144	21.20	17.40	13.60	9.70	5.90	2.10	0	0	0	0	0
\$144	\$148	21.80	18.00	14.20	10.30	6.50	2.70	0	0	0	0	0
\$148	\$152	22.40	18.60	14.70	10.90	7.10	3.30	0	0	0	0	0
\$152	\$156	23.00	19.20	15.30	11.50	7.70	3.90	0	0	0	0	0
\$156	\$160	23.60	19.80	15.90	12.10	8.30	4.50	.60	0	0	0	0
\$160	\$164	24.20	20.40	16.50	12.70	8.90	5.00	1.20	0	0	0	0
\$164	\$168	24.80	21.00	17.10	13.30	9.50	5.60	1.80	0	0	0	0
\$168	\$172	25.40	21.60	17.70	13.90	10.10	6.20	2.40	0	0	0	0
\$172	\$176	26.00	22.20	18.30	14.50	10.70	6.80	3.00	0	0	0	0
\$176	\$180	26.60	22.80	18.90	15.10	11.30	7.40	3.60	0	0	0	0
\$180	\$184	27.20	23.40	19.50	15.70	11.90	8.00	4.20	.40	0	0	0
\$184	\$188	27.80	24.00	20.10	16.30	12.50	8.60	4.80	1.00	0	0	0
\$188	\$192	28.40	24.60	20.70	16.90	13.10	9.20	5.40	1.60	0	0	0
\$192	\$196	29.00	25.20	21.30	17.50	13.70	9.80	6.00	2.20	0	0	0
\$196	\$200	29.60	25.80	21.90	18.10	14.30	10.40	6.60	2.80	0	0	0
\$200	\$204	30.20	26.40	22.50	18.70	14.90	11.00	7.20	3.40	0	0	0
\$204	\$208	30.80	26.80	23.00	19.10	15.30	11.50	7.60	3.80	0	0	0
\$208	\$212	31.40	27.40	23.60	19.70	15.90	12.10	8.20	4.40	1.50	0	0
\$212	\$216	32.00	28.00	24.20	20.30	16.50	12.70	8.80	5.00	2.10	0	0
\$216	\$220	32.60	28.60	24.80	20.90	17.10	13.30	9.40	5.60	2.70	0	0
\$220	\$224	33.20	29.20	25.40	21.50	17.70	13.90	10.00	6.20	3.30	0	0
\$224	\$228	33.80	29.80	26.00	22.10	18.30	14.50	10.60	6.80	3.90	0	0
\$228	\$232	34.40	30.40	26.60	22.70	18.90	15.10	11.20	7.40	4.50	.60	0
\$232	\$236	35.00	31.00	27.20	23.30	19.50	15.70	11.80	8.00	5.10	2.10	0
\$236	\$240	35.60	31.60	27.80	23.90	20.10	16.30	12.40	8.60	5.70	2.70	0
\$240	\$244	36.20	32.20	28.40	24.50	20.70	16.90	13.00	9.20	6.30	3.30	0
\$244	\$248	36.80	32.80	29.00	25.10	21.30	17.50	13.60	9.80	6.90	3.90	0
\$248	\$252	37.40	33.40	29.60	25.70	21.90	18.10	14.20	10.40	7.50	4.50	0
\$252	\$256	38.00	34.00	30.20	26.30	22.50	18.70	14.80	11.00	8.10	5.10	1.30
\$256	\$260	38.60	34.60	30.80	26.90	23.10	19.30	15.40	11.60	8.70	5.70	1.90
\$260	\$264	39.20	35.20	31.40	27.50	23.70	19.90	16.00	12.20	9.30	6.30	2.50
\$264	\$268	39.80	35.80	32.00	28.10	24.30	20.50	16.60	12.80	9.90	6.90	3.10
\$268	\$272	40.40	36.40	32.60	28.70	24.90	21.10	17.20	13.40	10.50	7.50	3.70
\$272	\$276	41.00	37.00	33.20	29.30	25.50	21.70	17.80	14.00	11.10	8.10	4.30
\$276	\$280	41.60	37.60	33.80	29.90	26.10	22.30	18.40	14.60	11.70	8.70	4.90
\$280	\$284	42.20	38.20	34.40	30.50	26.70	22.90	19.00	15.20	12.30	9.30	5.50
\$284	\$288	42.80	38.80	35.00	31.10	27.30	23.50	19.60	15.80	12.90	9.90	6.10
\$288	\$292	43.40	39.40	35.60	31.70	27.90	24.10	20.20	16.40	13.50	10.50	6.70
\$292	\$296	44.00	40.00	36.20	32.30	28.50	24.70	20.80	17.00	14.10	11.10	7.30
\$296	\$300	44.60	40.60	36.80	32.90	29.10	25.30	21.40	17.60	14.70	11.70	7.90
\$300	\$304	45.20	41.20	37.40	33.50	29.70	25.90	22.00	18.20	15.30	12.30	8.50
\$304	\$308	45.80	41.80	38.00	34.10	30.30	26.50	22.60	18.80	15.90	12.90	9.10
\$308	\$312	46.40	42.40	38.60	34.70	30.90	27.10	23.20	19.40	16.50	13.50	9.70
\$312	\$316	47.00	43.00	39.20	35.30	31.50	27.70	23.80	20.00	17.10	14.10	10.30
\$316	\$320	47.60	43.60	39.80	35.90	32.10	28.30	24.40	20.60	17.70	14.70	10.90
\$320	\$324	48.20	44.20	40.40	36.50	32.70	28.90	25.00	21.20	18.30	15.30	11.50
\$324	\$328	48.80	44.80	41.00	37.10	33.30	29.50	25.60	21.80	18.90	15.90	12.10
\$328	\$332	49.40	45.40	41.60	37.70	33.90	30.10	26.20	22.40	19.50	16.50	12.70
\$332	\$336	50.00	46.00	42.20	38.30	34.50	30.70	26.80	23.00	20.10	17.10	13.30
\$336	\$340	50.60	46.60	42.80	38.90	35.10	31.30	27.40	23.60	20.70	17.70	13.90
\$340	\$344	51.20	47.20	43.40	39.50	35.70	31.90	28.00	24.20	21.30	18.30	14.50
\$344	\$348	51.80	47.80	44.00	40.10	36.30	32.50	28.60	24.80	21.90	18.90	15.10
\$348	\$352	52.40	48.40	44.60	40.70	36.90	33.10	29.20	25.40	22.50	19.50	15.70
\$352	\$356	53.00	49.00	45.20	41.30	37.50	33.70	29.80	26.00	23.10	20.10	16.30
\$356	\$360	53.60	49.60	45.80	41.90	38.10	34.30	30.40	26.60	23.70	20.70	16.90
\$360	\$364	54.20	50.20	46.40	42.50	38.70	34.90	31.00	27.20	24.30	21.30	17.50
\$364	\$368	54.80	50.80	47.00	43.10	39.30	35.50	31.60	27.80	24.90	21.90	18.10
\$368	\$372	55.40	51.40	47.60	43.70	39.90	36.10	32.20	28.40	25.50	22.50	18.70
\$372	\$376	56.00	52.00	48.20	44.30	40.50	36.70	32.80	29.00	26.10	23.10	19.30
\$376	\$380	56.60	52.60	48.80	44.90	41.10	37.30	33.40	29.60	26.70	23.70	19.90
\$380	\$384	57.20	53.20	49.40	45.50	41.70	37.90	34.00	30.20	27.30	24.30	20.50
\$384	\$388	57.80	53.80	50.00	46.10	42.30	38.50	34.60	30.80	27.90	24.90	21.10
\$388	\$392	58.40	54.40	50.60	46.70	42.90	39.10	35.20	31.40	28.50	25.50	21.70
\$392	\$396	59.00	55.00	51.20	47.30	43.50	39.70	35.80	32.00	29.10	26.10	22.30
\$396	\$400	59.60	55.60	51.80	47.90	44.10	40.30	36.40	32.60	29.70	26.70	22.90
\$400	\$404	60.20	56.20	52.40	48.50	44.70	40.90	37.00	33.20	30.30	27.30	23.50
\$404	\$408	60.80	56.80	53.00	49.10	45.30	41.50	37.60	33.80	30.90	27.90	24.10
\$408	\$412	61.40	57.40	53.60	49.70	45.90	42.10	38.20	34.40	31.50	28.50	24.70
\$412	\$416	62.00	58.00	54.20	50.30	46.50	42.70	38.80	35.00	32.10	29.10	25.30
\$416	\$420	62.60	58.60	54.80	50.90	47.10	43.30	39.40	35.60	32.70	29.70	25.90
\$420	\$424	63.20	59.20	55.40	51.50	47.70	43.90	40.00	36.20	33.30	30.30	26.50
\$424	\$428	63.80	59.80	56.00	52.10	48.30	44.50	40.60	36.80	33.90	30.90	27.10
\$428	\$432	64.40	60.40	56.60	52.70	48.90	45.10	41.20	37.40	34.50	31.50	27.70
\$432	\$436	65.00	61.00	57.20	53.30	49.50	45.70	41.80	38.00	35.10	32.10	28.30
\$436	\$440	65.60	61.60	57.80	53.90	50.10	46.30	42.40	38.60	35.70	32.70	28.90
\$440	\$444	66.20	62.20	58.40	54.50	50.70	46.90	43.00	39.20	36.30	33.30	29.50
\$444	\$448	66.80	62.80	59.00	55.10	51.30	47.50	43.60	39.80	36.90	33.90	30.10
\$448	\$452	67.40	63.40	59.60	55.70	51.90	48.10	44.20	40.40	37.50	34.50	30.70
\$452	\$456	68.00	64.00	60.20	56.30	52.50	48.70	44.80	41.00	38.10	35.10	31.30
\$456	\$460	68.60	64.60	60.80	56.90	53.10	49.30	45.40	41.60	38.70	35.70	31.90
\$460	\$464	69.20	65.20	61.40	57.50	53.70	49.90	46.00	42.20	39.30	36.30	32.50
\$464	\$468	69.80	65.80	62.00	58.10	54.30	50.50	46.60	42.80	39.90	36.90	33.10
\$468	\$472	70.40	66.40	62.60	58.70	54.90	51.10	47.20	43.40	40.50	37.50	33.70
\$472	\$476	71.00	67.00	63.20	59.30	55.50	51.70	47.80	44.00	41.10	38.10	34.30
\$476	\$480	71.60	67.60	63.80	59.90	56.10	52.30	48.40	44.60	41.70	38.70	34.90
\$480	\$484	72.20	68.20	64.40	60.50	56.70	52.90	49.00	45.20	42.30	39.30	35.50
\$484	\$488	72.80	68.80	65.00	61.10	57.30	53.50	49.60	45.80	42.90	39.90	36.10
\$488	\$492	73.40	69.40	65.60	61.70	57.90	54.10	50.20	46.40	43.50	40.50	36.70
\$492	\$496	74.00	70.00	66.20	62.30	58.50	5					

PROPOSED RULE MAKING

If the pay-roll period with respect to an employee is semimonthly—Continued

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$124	\$128	\$18.80	\$14.70	\$10.50	\$6.40	\$2.20	\$0	\$0	\$0	\$0	\$0	\$0
\$128	\$132	19.40	15.30	11.10	7.00	2.80	0	0	0	0	0	0
\$132	\$136	20.00	15.90	11.70	7.60	3.40	0	0	0	0	0	0
\$136	\$140	20.60	16.50	12.30	8.20	4.00	0	0	0	0	0	0
\$140	\$144	21.20	17.10	12.90	8.80	4.60	.50	0	0	0	0	0
\$144	\$148	21.80	17.70	13.50	9.40	5.20	1.10	0	0	0	0	0
\$148	\$152	22.40	18.30	14.10	10.00	5.80	1.70	0	0	0	0	0
\$152	\$156	23.00	18.90	14.70	10.60	6.40	2.30	0	0	0	0	0
\$156	\$160	23.60	19.50	15.30	11.20	7.00	2.90	0	0	0	0	0
\$160	\$164	24.20	20.10	15.90	11.80	7.60	3.50	0	0	0	0	0
\$164	\$168	24.80	20.70	16.50	12.40	8.20	4.10	0	0	0	0	0
\$168	\$172	25.40	21.20	17.10	12.90	8.80	4.60	.50	0	0	0	0
\$172	\$176	26.00	21.80	17.70	13.50	9.40	5.20	1.10	0	0	0	0
\$176	\$180	26.60	22.40	18.30	14.10	10.00	5.80	1.70	0	0	0	0
\$180	\$184	27.20	23.00	18.90	14.70	10.60	6.40	2.30	0	0	0	0
\$184	\$188	27.80	23.60	19.50	15.30	11.20	7.00	2.90	0	0	0	0
\$188	\$192	28.40	24.20	20.10	15.90	11.80	7.60	3.50	0	0	0	0
\$192	\$196	29.00	24.80	20.70	16.50	12.40	8.20	4.10	0	0	0	0
\$196	\$200	29.60	25.40	21.30	17.10	13.00	8.80	4.70	.50	0	0	0
\$200	\$204	30.20	26.00	21.90	17.70	13.60	9.40	5.30	1.10	0	0	0
\$204	\$208	30.80	26.60	22.50	18.30	14.20	10.00	5.90	1.70	0	0	0
\$208	\$212	31.40	27.20	23.10	18.90	14.80	10.60	6.50	2.30	0	0	0
\$212	\$216	32.00	27.80	23.70	19.50	15.40	11.20	7.10	2.90	0	0	0
\$216	\$220	32.60	28.40	24.30	20.10	16.00	11.80	7.70	3.50	0	0	0
\$220	\$224	33.20	29.00	24.90	20.70	16.60	12.40	8.30	4.10	0	0	0
\$224	\$228	33.80	29.60	25.50	21.30	17.20	13.00	8.90	4.70	.50	0	0
\$228	\$232	34.40	30.20	26.10	21.90	17.80	13.60	9.50	5.30	1.10	0	0
\$232	\$236	35.00	30.80	26.70	22.50	18.40	14.20	10.10	5.90	1.70	0	0
\$236	\$240	35.60	31.40	27.30	23.10	19.00	14.80	10.70	6.50	2.30	0	0
\$240	\$244	36.20	32.00	27.90	23.70	19.60	15.40	11.30	7.10	2.90	0	0
\$244	\$248	36.80	32.60	28.50	24.30	20.20	16.00	11.90	7.70	3.50	0	0
\$248	\$252	37.40	33.20	29.10	24.90	20.80	16.60	12.50	8.30	4.10	0	0
\$252	\$256	38.00	33.80	29.70	25.50	21.40	17.20	13.10	8.90	4.70	.50	0
\$256	\$260	38.60	34.40	30.30	26.10	22.00	17.80	13.70	9.50	5.30	1.10	0
\$260	\$264	39.20	35.00	30.90	26.70	22.60	18.40	14.30	10.10	5.90	1.70	0
\$264	\$268	39.80	35.60	31.50	27.30	23.20	19.00	14.90	10.70	6.50	2.30	0
\$268	\$272	40.40	36.20	32.10	27.90	23.80	19.60	15.50	11.30	7.10	2.90	0
\$272	\$276	41.00	36.80	32.70	28.50	24.40	20.20	16.10	11.90	7.70	3.50	0
\$276	\$280	41.60	37.40	33.30	29.10	25.00	20.80	16.70	12.50	8.30	4.10	0
\$280	\$284	42.20	38.00	33.90	29.70	25.60	21.40	17.30	13.10	8.90	4.70	.50
\$284	\$288	42.80	38.60	34.50	30.30	26.20	22.00	17.90	13.70	9.50	5.30	1.10
\$288	\$292	43.40	39.20	35.10	30.90	26.80	22.60	18.50	14.30	10.10	5.90	1.70
\$292	\$296	44.00	39.80	35.70	31.50	27.40	23.20	19.10	14.90	10.70	6.50	2.30
\$296	\$300	44.60	40.40	36.30	32.10	28.00	23.80	19.70	15.50	11.30	7.10	2.90
\$300	\$304	45.20	41.00	36.90	32.70	28.60	24.40	20.30	16.10	12.00	7.80	3.50
\$304	\$308	45.80	41.60	37.50	33.30	29.20	25.00	21.00	16.70	12.60	8.40	4.10
\$308	\$312	46.40	42.20	38.10	33.90	29.80	25.60	21.60	17.30	13.20	9.00	4.70
\$312	\$316	47.00	42.80	38.70	34.50	30.40	26.20	22.20	17.90	13.80	9.60	5.30
\$316	\$320	47.60	43.40	39.30	35.10	31.00	26.80	22.80	18.50	14.40	10.20	5.90
\$320	\$324	48.20	44.00	39.90	35.70	31.60	27.40	23.40	19.10	15.00	10.80	6.50
\$324	\$328	48.80	44.60	40.50	36.30	32.20	28.00	24.00	19.70	15.60	11.40	7.10
\$328	\$332	49.40	45.20	41.10	36.90	32.80	28.60	24.60	20.30	16.20	12.00	7.70
\$332	\$336	50.00	45.80	41.70	37.50	33.60	29.40	25.40	21.40	17.30	13.10	8.30
\$336	\$340	50.60	46.40	42.30	38.10	34.20	30.00	26.00	22.00	17.90	13.70	8.90
\$340	\$344	51.20	47.00	42.90	38.70	34.80	30.60	26.60	22.60	18.50	14.30	9.50
\$344	\$348	51.80	47.60	43.50	39.30	35.40	31.20	27.20	23.20	19.10	14.90	10.10
\$348	\$352	52.40	48.20	44.10	39.90	36.00	31.80	27.80	23.80	19.70	15.50	10.70
\$352	\$356	53.00	48.80	44.70	40.50	36.60	32.40	28.40	24.40	20.30	16.10	11.30
\$356	\$360	53.60	49.40	45.30	41.10	37.20	33.00	29.00	25.00	21.00	16.70	11.90
\$360	\$364	54.20	50.00	45.90	41.70	37.80	33.60	29.60	25.60	21.60	17.30	12.50
\$364	\$368	54.80	50.60	46.50	42.30	38.40	34.20	30.20	26.20	22.20	17.90	13.10
\$368	\$372	55.40	51.20	47.10	42.90	39.00	34.80	30.80	26.80	22.80	18.50	13.70
\$372	\$376	56.00	51.80	47.70	43.50	39.60	35.40	31.40	27.40	23.40	19.10	14.30
\$376	\$380	56.60	52.40	48.30	44.10	40.20	36.00	32.00	28.00	24.00	19.70	14.90
\$380	\$384	57.20	53.00	48.90	44.70	40.80	36.60	32.60	28.60	24.60	20.30	15.50
\$384	\$388	57.80	53.60	49.50	45.30	41.40	37.20	33.20	29.20	25.20	20.90	16.10
\$388	\$392	58.40	54.20	50.10	45.90	42.00	37.80	33.80	29.80	25.80	21.50	16.70
\$392	\$396	59.00	54.80	50.70	46.50	42.60	38.40	34.40	30.40	26.40	22.10	17.30
\$396	\$400	59.60	55.40	51.30	47.10	43.20	39.00	35.00	31.00	27.00	22.70	17.90
\$400	\$404	60.20	56.00	51.90	47.70	43.80	39.60	35.60	31.60	27.60	23.30	18.50
\$404	\$408	60.80	56.60	52.50	48.30	44.40	40.20	36.20	32.20	28.20	23.90	19.10
\$408	\$412	61.40	57.20	53.10	48.90	45.00	40.80	36.80	32.80	28.80	24.50	19.70
\$412	\$416	62.00	57.80	53.70	49.50	45.60	41.40	37.40	33.40	29.40	25.10	20.30
\$416	\$420	62.60	58.40	54.30	50.10	46.20	42.00	38.00	34.00	30.00	25.70	20.90
\$420	\$424	63.20	59.00	54.90	50.70	46.80	42.60	38.60	34.60	30.60	26.30	21.50
\$424	\$428	63.80	59.60	55.50	51.30	47.40	43.20	39.20	35.20	31.20	26.90	22.10
\$428	\$432	64.40	60.20	56.10	51.90	48.00	43.80	39.80	35.80	31.80	27.50	22.70
\$432	\$436	65.00	60.80	56.70	52.50	48.60	44.40	40.40	36.40	32.40	28.10	23.30
\$436	\$440	65.60	61.40	57.30	53.10	49.20	45.00	41.00	37.00	33.00	28.70	23.90
\$440	\$444	66.20	62.00	57.90	53.70	49.80	45.60	41.60	37.60	33.60	29.30	24.50
\$444	\$448	66.80	62.60	58.50	54.30	50.40	46.20	42.20	38.20	34.20	29.90	25.10
\$448	\$452	67.40	63.20	59.10	54.90	51.00	46.80	42.80	38.80	34.80	30.50	25.70
\$452	\$456	68.00	63.80	59.70	55.50	51.60	47.40	43.40	39.40	35.40	31.10	26.30
\$456	\$460	68.60	64.40	60.30	56.10	52.20	48.00	44.00	40.00	36.00	31.70	26.90
\$460	\$464	69.20	65.00	60.90	56.70	52.80	48.60	44.60	40.60	36.60	32.30	27.50
\$464	\$468	69.80	65.60	61.50	57.30	53.40	49.20	45.20	41.20	37.20	32.90	28.10
\$468	\$472	70.40	66.20	62.10	57.90	54.00	49.80	45.80	41.80	37.80	33.50	28.70
\$472	\$476	71.00	66.80	62.70	58.50	54.60	50.40	46.40	42.40	38.40	34.10	29.30
\$476	\$480	71.60	67.40	63.30	59.10	55.20	51.00	47.00	43.00	39.00	34.70	29.90
\$480	\$484	72.20	68.00	63.90	59.70	55.80	51.60	47.60	43.60	39.60	35.30	30.50
\$484	\$488	72.80										

And the wages are—		And the number of withholding exemptions claimed is—											
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more	
		The amount of tax to be withheld shall be—											
\$216	\$220	\$32.60	\$24.30	\$16.00	\$7.70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$220	\$224	33.20	24.90	16.60	8.30	0	0	0	0	0	0	0	
\$224	\$228	33.80	25.50	17.20	8.90	.60	0	0	0	0	0	0	
\$228	\$232	34.40	26.10	17.80	9.50	1.20	0	0	0	0	0	0	
\$232	\$236	35.00	26.70	18.40	10.10	1.80	0	0	0	0	0	0	
\$236	\$240	35.60	27.30	19.00	10.70	2.40	0	0	0	0	0	0	
\$240	\$248	36.50	28.20	19.90	11.60	3.30	0	0	0	0	0	0	
\$248	\$256	37.60	29.30	21.00	12.70	4.40	0	0	0	0	0	0	
\$256	\$264	38.80	30.50	22.20	13.90	5.60	0	0	0	0	0	0	
\$264	\$272	40.00	31.70	23.40	15.10	6.80	0	0	0	0	0	0	
\$272	\$280	41.20	32.90	24.60	16.30	8.00	0	0	0	0	0	0	
\$280	\$288	42.40	34.10	25.80	17.50	9.20	.90	0	0	0	0	0	
\$288	\$296	43.60	35.30	27.00	18.70	10.40	2.10	0	0	0	0	0	
\$296	\$304	44.80	36.50	28.20	19.90	11.60	3.30	0	0	0	0	0	
\$304	\$312	46.00	37.70	29.40	21.10	12.80	4.50	0	0	0	0	0	
\$312	\$320	47.20	38.90	30.60	22.30	14.00	5.70	0	0	0	0	0	
\$320	\$328	48.40	40.10	31.80	23.50	15.20	6.90	0	0	0	0	0	
\$328	\$336	49.60	41.30	33.00	24.70	16.40	8.10	0	0	0	0	0	
\$336	\$344	50.80	42.50	34.20	25.90	17.60	9.30	1.00	0	0	0	0	
\$344	\$352	52.00	43.70	35.40	27.10	18.80	10.50	2.20	0	0	0	0	
\$352	\$360	53.20	44.90	36.60	28.30	20.00	11.70	3.40	0	0	0	0	
\$360	\$368	54.40	46.10	37.80	29.50	21.20	12.90	4.60	0	0	0	0	
\$368	\$376	55.60	47.30	39.00	30.70	22.40	14.10	5.80	0	0	0	0	
\$376	\$384	56.80	48.50	40.20	31.90	23.60	15.30	7.00	0	0	0	0	
\$384	\$392	58.00	49.70	41.40	33.10	24.80	16.50	8.20	0	0	0	0	
\$392	\$400	59.20	50.90	42.60	34.30	26.00	17.70	9.40	1.10	0	0	0	
\$400	\$420	61.30	53.00	44.70	36.40	28.10	19.80	11.50	3.20	0	0	0	
\$420	\$440	64.20	55.90	47.60	39.30	31.00	22.70	14.40	6.10	0	0	0	
\$440	\$460	67.20	58.90	50.60	42.30	34.00	25.70	17.40	9.10	.80	0	0	
\$460	\$480	70.20	61.90	53.60	45.30	37.00	28.70	20.40	12.10	3.80	0	0	
\$480	\$500	73.20	64.90	56.60	48.30	40.00	31.70	23.40	15.10	6.80	0	0	
\$500	\$520	76.20	67.90	59.60	51.30	43.00	34.70	26.40	18.10	9.80	1.50	0	
\$520	\$540	79.20	70.90	62.60	54.30	46.00	37.70	29.40	21.10	12.80	4.50	0	
\$540	\$560	82.20	73.90	65.60	57.30	49.00	40.70	32.40	24.10	15.80	7.50	0	
\$560	\$580	85.20	76.90	68.60	60.30	52.00	43.70	35.40					

[illegible]

PROPOSED RULE MAKING

If the pay-roll period with respect to an employee is a daily pay-roll period or a miscellaneous pay-roll period—Continued

And the wages divided by the number of days in such periods are—		And the number of withholding exemptions claimed is—									
		0	1	2	3	4	5	6	7	8	10 or more
At least—	But less than—	The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period—									
\$9.75	\$10.00	\$1.50	\$1.20	\$0.95	\$0.65	\$0.40	\$0.10	\$0	\$0	\$0	\$0
\$10.00	\$10.50	1.55	1.25	1.00	.70	.45	.15	0	0	0	0
\$10.50	\$11.00	1.60	1.35	1.05	.80	.50	.25	0	0	0	0
\$11.00	\$11.50	1.70	1.40	1.15	.85	.60	.30	.05	0	0	0
\$11.50	\$12.00	1.75	1.50	1.20	.95	.65	.40	.10	0	0	0
\$12.00	\$12.50	1.85	1.55	1.30	1.00	.75	.45	.20	0	0	0
\$12.50	\$13.00	1.90	1.65	1.35	1.10	.80	.55	.25	0	0	0
\$13.00	\$13.50	2.00	1.70	1.45	1.15	.90	.60	.35	.05	0	0
\$13.50	\$14.00	2.05	1.80	1.50	1.25	.95	.70	.40	.15	0	0
\$14.00	\$14.50	2.15	1.85	1.60	1.30	1.05	.75	.50	.20	0	0
\$14.50	\$15.00	2.20	1.95	1.65	1.40	1.10	.85	.55	.30	0	0
\$15.00	\$15.50	2.30	2.00	1.75	1.45	1.20	.90	.65	.35	.10	0
\$15.50	\$16.00	2.35	2.10	1.80	1.55	1.25	1.00	.70	.45	.15	0
\$16.00	\$16.50	2.45	2.15	1.90	1.60	1.35	1.05	.80	.50	.25	0
\$16.50	\$17.00	2.50	2.25	1.95	1.70	1.40	1.15	.85	.60	.30	.05
\$17.00	\$17.50	2.60	2.30	2.05	1.75	1.50	1.20	.95	.65	.40	.10
\$17.50	\$18.00	2.65	2.40	2.10	1.85	1.55	1.30	1.00	.75	.45	.20
\$18.00	\$18.50	2.75	2.45	2.20	1.90	1.65	1.35	1.10	.80	.55	.25
\$18.50	\$19.00	2.80	2.55	2.25	2.00	1.70	1.45	1.15	.90	.60	.35
\$19.00	\$19.50	2.90	2.60	2.35	2.05	1.80	1.50	1.25	.95	.70	.40
\$19.50	\$20.00	2.95	2.70	2.40	2.15	1.85	1.60	1.30	1.05	.75	.50
\$20.00	\$21.00	3.05	2.80	2.50	2.25	1.95	1.70	1.45	1.15	.90	.60
\$21.00	\$22.00	3.20	2.95	2.65	2.40	2.10	1.85	1.55	1.30	1.05	.75
\$22.00	\$23.00	3.35	3.10	2.80	2.55	2.25	2.00	1.70	1.45	1.20	.90
\$23.00	\$24.00	3.50	3.25	2.95	2.70	2.40	2.15	1.85	1.60	1.35	1.05
\$24.00	\$25.00	3.65	3.40	3.10	2.85	2.55	2.30	2.00	1.75	1.50	1.20
\$25.00	\$26.00	3.80	3.55	3.25	3.00	2.70	2.45	2.15	1.90	1.65	1.35
\$26.00	\$27.00	3.95	3.70	3.40	3.15	2.85	2.60	2.30	2.05	1.80	1.50
\$27.00	\$28.00	4.10	3.85	3.55	3.30	3.00	2.75	2.45	2.20	1.95	1.65
\$28.00	\$29.00	4.25	4.00	3.70	3.45	3.15	2.90	2.60	2.35	2.05	1.80
\$29.00	\$30.00	4.40	4.15	3.85	3.60	3.30	3.05	2.75	2.50	2.20	1.95
\$30.00 and over		15 percent of the excess over \$30 plus—									
		\$4.50	\$4.20	\$3.95	\$3.65	\$3.40	\$3.10	\$2.85	\$2.55	\$2.30	\$2.05
											\$1.75

SEC. 503. EFFECTIVE DATE.

The amendments made by this title shall be applicable only with respect to wages paid on or after May 1, 1948.

PAR. 2. Section 405.201, as amended by Treasury Decision 5492, approved January 30, 1946 (26 CFR 405.201), is further amended as follows:

(A) By inserting in the paragraph beginning with the words "In using the percentage method with respect to wages paid on or after January 1, 1946," immediately after the expression "January 1, 1946," which occurs twice in such paragraph, the expression "and before May 1, 1948."

(B) By inserting immediately preceding the paragraph beginning with the words "Where the withholding" the following:

In using the percentage method with respect to wages paid on or after May 1, 1948, reference must be made to the percentage method withholding table in section 1622 (b) (1) as amended by the Revenue Act of 1948. The steps in computing the tax under such method with respect to wages paid on or after May 1, 1948, are summarized as follows:

Step 1: Multiply the amount of one withholding exemption by the number of exemptions claimed by the employee.

Step 2: Subtract the amount determined in step 1 from the employee's wages.

Step 3: Multiply the difference by 0.15.

The result is the amount of tax to be withheld.

Example. After April 30, 1948, an employee has a weekly payroll period, for which he is paid \$75, and has in effect a withholding certificate claiming three exemptions. His employer, using the percentage method, computes the tax to be withheld as follows:

Step 1:

Amount of one withholding exemption..... \$13.00
Multiplied by number of exemptions claimed on Form W-4..... ×3

Total withholding exemptions..... 39.00

Step 2:

Total wage payment..... 75.00
Less amount determined in step 1..... 39.00

Balance subject to tax..... 36.00

Step 3:

Tax to be withheld (balance multiplied by 0.15)..... 5.40

PAR. 3. Section 405.202, as amended by Treasury Decision 5492 (26 CFR 405.202), is further amended as follows:

(A) By inserting immediately after Example 4 in (a) the following:

Example 5. After April 30, 1948, Employee E is paid wages and has a weekly payroll period. The number of withholding exemptions claimed by E is two. E's wages are determined at the rate of \$1.20 per hour. During a certain payroll period he works 40 hours and earns \$48. In computing the tax, the amount of two withholding exemptions, or \$26, is allowable, and the balance of \$22 is subject to tax.

Example 6. After April 30, 1948, Employee F is paid wages and has a weekly payroll period. The number of withholding exemptions claimed by F is zero. F's wages are determined at the rate of \$10 per day. During a certain week F worked only two days and resigned. The tax is computed on the entire amount of \$20.

(B) By striking from the next to the last sentence of the example in (b) the words "or a subsequent year" and inserting in lieu thereof "1947, or before May 1 in 1948".

(C) By inserting immediately after the last sentence of such example in (b)

the following: "If, however, the wages were paid on or after May 1, 1948, the amount of the withholding exemption allowable for the 12-day period in computing the tax at the 15 percent rate is \$43.20 (12×(2×\$1.80))."

(D) By inserting after Example 2 in (c) the following:

Example 3. On April 1, 1948, C was employed by the Z Real Estate Co. to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. The number of withholding exemptions is one. On May 20, 1948, C received a commission of \$300. Again on June 15, 1948, C received a commission of \$400. The amount of the withholding exemption in respect of the commission paid on May 20 is \$90.00 (\$1.80×50). In respect of the commission paid on June 15 the amount of the withholding exemption is \$46.80 (\$1.80×26).

(E) By inserting immediately after Example 4 in (d) the following:

Example 5. After May 1, 1948, an employee having a daily payroll period is paid wages of \$12 per day. The number of withholding exemptions claimed by such employee is one. The amount of each such daily wage payment subject to withholding is \$10.20 (\$12.00—\$1.80).

Example 6. An employee works for a certain employer for 4 days and after April 30, 1948, he is paid \$36.00. The number of withholding exemptions claimed by the employee is two. The amount of the withholding exemption allowable is \$14.40 (4×\$3.60).

(F) By inserting immediately after "January 1, 1946," in the next to the last sentence of the paragraph in (d) which begins with the words "To illustrate," the words "and before May 1, 1948."

(G) By inserting at the end of such paragraph in (d) beginning with the words "To illustrate" the following: "Un-

der the same set of facts, if the wages are paid on or after May 1, 1948, the amount of the withholding exemption is \$26 (2×\$13).

PAR. 4. Section 405.203, as amended by Treasury Decision 5492 (26 CFR 405.203), is further amended as follows:

(A) By inserting immediately after "January 1, 1946," in the last sentence of (a) the words "and before May 1, 1948."

(B) By inserting at the end of (a) the following: "With respect to wages paid on or after May 1, 1948, the wage bracket tables contained in section 1622 (c) as amended by the Revenue Act of 1948 are to be used."

(C) By striking "or a subsequent year" from the last sentence of the example in (c) and inserting in lieu thereof "1947, or before May 1 in 1948".

(D) By inserting immediately after such last sentence in (c) the following: "If, however, the wages were paid on or after May 1, 1948, the tax required to be withheld under the table applicable to a miscellaneous period would be \$0.60 multiplied by the number of days in such period or \$7.20 for the 12-day period."

(E) By inserting immediately after Example 2 in (d) the following:

Example 3. On April 1, 1948, C is hired by the Z Real Estate Co. to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. The number of withholding exemptions claimed by C is one. On May 20, 1948, C received a commission of \$300. Again on June 15, 1948, C received a commission of \$400. Under the wage bracket method, the amount of tax to be deducted and withheld in respect of the commission paid on May 20 is \$32.50, which amount is obtained by multiplying \$0.65 (tax under wage bracket table for a daily or a miscellaneous pay-roll period where wages are at least \$6.00 but less than \$6.25 a day) by 50 (number of days elapsed); and the amount of tax to be withheld with respect to the commission paid on June 15 is \$52, which amount is obtained by multiplying \$2.00 (tax under wage bracket table for a daily or a miscellaneous pay-roll period where wages are at least \$15.00 but less than \$15.50 a day) by 26 (number of days elapsed).

(F) By inserting immediately after Example 4 in (e) the following:

Example 5. After April 30, 1948, an employee having a daily payroll period is paid wages of \$7.00 per day. The number of withholding exemptions claimed by the employee is one. Under the table applicable to a daily payroll period, the amount of tax to be deducted and withheld from each such payment of wages is \$0.80.

Example 6. During 1948 an individual is hired for four days and on or after May 1, 1948, he is paid wages of \$36. The number of withholding exemptions claimed by him is two. The amount of tax to be deducted and withheld under the wage bracket method is \$3.20 (4×\$0.80).

(G) By striking out the last sentence of (f) and inserting in lieu thereof the following: "Thus, with respect to wages paid on or after May 1, 1948, if the payroll period of an employee is weekly and the wage payment of such employee is \$255.25 the employer may compute the 15 percent of the excess over \$200 as if the excess were \$55 instead of \$55.25."

PAR. 5. There is inserted immediately preceding § 405.205 the following:

SEC. 202. TECHNICAL AMENDMENTS. (Revenue Act of 1948, Title II.)

(b) *Withholding exemptions*—(1) *In general.* Section 1622 (h) (1) of the Internal Revenue Code is hereby amended to read as follows:

(1) *In general.* An employee receiving wages shall on any day be entitled to the following withholding exemptions:

(A) An exemption for himself.

(B) One additional exemption for himself if, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable an exemption under section 25 (b) (1) (B) (i) (relating to old age) for the taxable year under Chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

(C) One additional exemption for himself if, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable an exemption under section 25 (b) (1) (C) (i) (relating to the blind) for the taxable year under Chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

(D) If the employee is married, any exemption to which his spouse is entitled, or would be entitled if such spouse were an employee receiving wages, under subparagraph (A), (B), or (C), but only if such spouse does not have in effect a withholding exemption certificate claiming such exemption.

(E) An exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable an exemption under section 25 (b) (1) (D) for the taxable year under Chapter 1 in respect of which amounts deducted and withheld under this subchapter in the calendar year in which such day falls are allowed as a credit.

(2) *Status determination date.* In the case of an individual entitled to an additional withholding exemption under section 1622 (h) (1) of the Internal Revenue Code by reason of the amendment made thereto by paragraph (1) of this subsection, the term "status determination date" as used in section 1622 (h) (3) (B) of such Code includes also the ninetieth day after the date of the enactment of this Act.

SEC. 201. ADDITIONAL CREDITS AGAINST NET INCOME FOR NORMAL TAX AND SURTAX. (Revenue Act of 1948, Title II.)

Paragraphs (1) and (2) of section 25 (b) of the Internal Revenue Code are hereby amended to read as follows:

(1) *Credits.* There shall be allowed for the purposes of both the normal tax and the surtax, the following credits against net income:

(A) An exemption of \$600 for the taxpayer; and an additional exemption of \$600 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer;

(B) (i) An additional exemption of \$600 for the taxpayer if he has attained the age of 65 before the close of his taxable year; and

(ii) An additional exemption of \$600 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse has attained the age of 65 before the close of such taxable year, and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer;

(C) (i) An additional exemption of \$600 for the taxpayer if he is blind at the close of his taxable year; and

(ii) An additional exemption of \$600 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse is blind and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer. For the purposes of this clause the determination of whether the spouse is blind shall be made as of the close of the taxable year of the taxpayer, unless the spouse dies during such taxable year, in which case such determination shall be made as of the time of such death;

(iii) For the purposes of this subparagraph an individual is blind only if either: his central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees;

(D) An exemption of \$600 for each dependent whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than \$500, except that the exemption shall not be allowed in respect of a dependent who has made a joint return with his spouse under section 51 for the taxable year beginning in such calendar year.

(2) *Determination of status.* For the purposes of this subsection—

(A) the determination of whether an individual is married shall be made as of the close of his taxable year, unless his spouse dies during his taxable year, in which case such determination shall be made as of the time of such death; and

(B) an individual legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married.

SEC. 203. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1948, Title II.)

The amendments made by this title shall be applicable with respect to taxable years beginning after December 31, 1947. For treatment of taxable years beginning in 1947 and ending in 1948, see section 601.

PAR. 6. Section 405.205, as amended by Treasury Decision 5492 (26 CFR 405.205), is further amended as follows:

(A) By inserting immediately after the paragraph beginning with the words "The number of exemptions" the following: "With respect to wages paid on or after May 1, 1948, the number of exemptions to which an employee is entitled on any day depends also on his status as to old age and blindness."

(B) By inserting after the paragraph beginning with the words "A single person" the following: "With respect to wages paid on or after May 1, 1948, a single person may also be entitled to withholding exemptions for old age and blindness, as explained below."

(C) By inserting immediately after the paragraph beginning with the words "A married person" the following: "With respect to wages paid on or after May 1, 1948, a married person may also be entitled to withholding exemptions for himself and for his spouse because of old age or blindness, as explained below."

(D) By striking "For" from the first sentence of the paragraph beginning with the words "For the purpose of determining" and inserting in lieu thereof "With respect to wages paid before May 1, 1948, for".

(E) By inserting immediately preceding the paragraph beginning with the words "Subject to" the following paragraph:

With respect to wages paid on or after May 1, 1948, for the purpose of determining the number of withholding exemptions to which an employee is entitled for himself and his spouse on any day, the employee's status as a single person or a married person and, if married, whether a withholding exemption is claimed by his spouse shall be determined as of such day, but, in the case of a married person, the withholding exemption for his spouse may be claimed by him for that portion of the taxable year which occurs after the spouse's death. For example, a married employee on a calendar year basis having no dependents has in effect a withholding exemption certificate claiming one exemption for himself and one for his wife. On May 3, 1948, his wife dies. On May 4, 1948, the employee may continue to claim his wife's withholding exemption. Accordingly, he is not required to file a new withholding exemption certificate until December 1, 1948.

(F) By inserting at the end thereof the following:

If an employee will have attained 65 years before the end of the taxable year he may claim an additional withholding exemption on account of age with respect to wages paid on or after May 1, 1948. If the employee's spouse will have attained 65 years before the end of such employee's taxable year and such spouse has no withholding exemption certificate in effect claiming such exemption, the employee may also claim an additional withholding exemption on account of age with respect to wages paid on or after May 1, 1948.

If the employee is blind, he may claim an additional withholding exemption for blindness with respect to wages paid on or after May 1, 1948. If the employee's spouse is blind and has no withholding exemption certificate in effect claiming such exemption, the employee may also claim an additional withholding exemption for blindness with respect to wages paid on or after May 1, 1948. If both husband and wife are employees receiving wages subject to withholding and the wife is over the age of 65 and has in effect a withholding exemption certificate claiming only one exemption, then her husband may claim one exemption for her on his certificate.

For the purpose of claiming a withholding exemption for blindness, an individual shall be considered blind only if either his central visual acuity does not exceed 20/200 in the better eye with correcting lenses or his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

PAR. 7. Section 405.206, as amended by Treasury Decision 5492 (26 CFR 405.206), is further amended by inserting immediately after "dies" in (a) "before January 1, 1948".

PAR. 8. Section 405.207 (26 CFR 405.207) is amended by inserting immediately after the sentence beginning with the words "For the purposes" the following: "The additional status determination date provided by the Revenue Act of 1948 for employees claiming the exemption for age or blindness coincides with a regular determination date, namely, July 1, 1948."

PAR. 9. Section 405.209, as amended by Treasury Decision 5492 (26 CFR 405.209), is further amended as follows:

(A) By inserting in the second sentence thereof immediately after "paid" the expression "before May 1, 1948".

(B) By inserting immediately after Example 4 in (a) the following:

With respect to wages paid on or after May 1, 1948, the rules for supplemental wages set forth above are also applicable, but if tax has been withheld from the employee's regular wages, an alternative method may be used. Under this method, the employer may determine the tax to be withheld from supplemental wages by using a flat rate of 15 percent without allowance for exemption and without reference to any regular payment of wages.

[F. R. Doc. 48-8892; Filed, Oct. 5, 1948; 9:02 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 52]

UNITED STATES STANDARDS FOR GRADES OF FROZEN PINEAPPLE¹

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given pursuant to the authority contained in the Department of Agriculture Appropriation Act, 1949 (Pub. Law 712, 80th Cong., approved June 19, 1948), that the United States Department of Agriculture is considering the issuance, as herein proposed, of the United States Standards for grades of frozen pineapple. These standards, if made effective, will be the first issue by the Department for grades of frozen pineapple.

All persons who desire to submit written data, views, or arguments for consideration in connection with the proposed standards shall file the same in quadruplicate with the Chief, Processed Products Standardization and Inspection Division, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., not later than 30 days after publication of this notice in the FEDERAL REGISTER.

The proposed standards are as follows:

§ 52.568 *Frozen pineapple.* (a) Frozen pineapple is prepared from the properly ripened fruit of the pineapple plant (*Ananas sativus* or *Ananas comosus*); is peeled, cored, trimmed, and washed; may be packed with or without packing

media; and is frozen and stored at temperatures necessary for the preservation of the product.

(b) *Styles of frozen pineapple*—(1) *Whole slices.* Frozen whole slices of pineapple consist of whole, practically unbroken slices of pineapple that have been cut, at a right angle to the longitudinal axis, into approximately equal units.

(2) *Half slices.* Frozen half slices of pineapple are such portions of whole slices of pineapple that are so matched in size and thickness that two portions are approximately equivalent to a slice.

(3) *Broken slices.* Frozen broken slices of pineapple consist of portions of slices of pineapple, if such portions are approximately of the same thickness and diameter.

(4) *Crushed.* Frozen crushed pineapple is pineapple that has been cut, shredded, or crushed into fine pieces.

(5) *Tidbits.* Frozen tidbits of pineapple are small, wedge-shaped sections cut from slices or portions of slices of pineapple.

(6) *Chunks.* Frozen chunks of pineapple are pieces of pineapple which do not conform to any of the foregoing styles and which do not exceed 1½ inches in any dimension.

(c) *Grades of frozen pineapple.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of whole slices, crushed, tidbits, or chunks that possess a practically uniform, bright, characteristic yellow color in the applicable style; are practically uniform in size and symmetry in the applicable style; are practically free from defects in the applicable style; possess a good character in the applicable style; possess a normal flavor and odor; and score not less than 90 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade B" or "U. S. Choice" is the quality of whole slices, crushed tidbits, or chunks that possess a reasonably uniform, good, characteristic yellow color in the applicable style; are reasonably uniform in size and symmetry in the applicable style; are reasonably free from defects in the applicable style; possess a reasonably uniform, reasonably good character in the applicable style; possess a normal flavor and odor; and score not less than 80 points when scored in accordance with the scoring system outlined in this section.

(3) "U. S. Grade C" or "U. S. Standard" is the quality of half slices and broken slices that are fairly uniform in size and symmetry; possess a fairly uniform, fairly good, characteristic yellow color; are fairly free from defects; possess a fairly good character; possess a normal flavor and odor; and score not less than 70 points when scored in accordance with the scoring system outlined in this section.

(4) "U. S. Grade D" or "Substandard" is (i) the quality of whole slices, crushed, tidbits, or chunks that fail to meet the requirements of "U. S. Grade B" or "U. S. Choice" grade; or (ii) the quality of half slices or broken slices that fail to meet the requirements of "U. S. Grade C" or "U. S. Standard."

(d) *Ascertaining the grade.* (1) The grade of frozen pineapple is determined

¹ The requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

immediately after thawing to the extent that the mass or units may be easily separated. The grade of frozen pineapple may be ascertained by considering, in addition to the requirements of the respective grade, the following factors: Color, uniformity of size and symmetry, absence of defects, and character.

(2) The relative importance of each factor is expressed numerically on the scale of 100. The maximum number of points that may be given for each factor is:

	Points
(i) Color.....	20
(ii) Uniformity of size and symmetry.....	20
(iii) Absence of defects.....	30
(iv) Character.....	30
Total score.....	100

(3) "Normal flavor and odor" means that the pineapple is free from objectionable flavors, off flavors, and objectionable odors of any kind.

(e) *Ascertaining the rating of each factor.* The essential variations within each factor are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor is inclusive (for example, "18 to 20 points" means 18, 19, or 20 points).

(1) *Color.* (i) Whole slices, crushed, tidbits, or chunks that possess a practically uniform, bright, characteristic yellow color, may be given a score of 18 to 20 points. "Practically uniform, bright, characteristic yellow color" means that the frozen pineapple has a yellow color typical of frozen pineapple and that there may be some variation of such color in the mass or of the units.

(ii) Whole slices, crushed, tidbits, or chunks that possess a reasonably uniform, good, characteristic yellow color, may be given a score of 16 or 17 points. Frozen pineapple that falls in this classification shall not be graded above "U. S. Grade B" or "U. S. Choice," regardless of the total score for the product (this is a limiting rule). "Reasonably uniform, good, characteristic yellow color" means that the frozen pineapple may have considerable variation of such color in the mass or of the units.

(iii) Half slices or broken slices that possess a fairly uniform, fairly good, characteristic yellow color may be given a score of 14 or 15 points. Frozen pineapple that falls in this classification shall not be graded above "U. S. Grade C" or "U. S. Standard," regardless of the total score for the product (this is a limiting rule). "Fairly uniform, fairly good, characteristic yellow color," means that the individual units of the frozen pineapple may vary markedly from a uniform, typical yellow color and may be slightly dull in color.

(iv) Frozen pineapple that possesses a greyish cast or is definitely dull or off-color for any reason, or that fails to meet the requirements of subdivisions (i), (ii), or (iii) of this subparagraph for the applicable style may be given a score of 0 to 13 points and shall not be graded above "U. S. Grade D" or "Substandard," regardless of the total score for the product (this is a limiting rule).

(2) *Uniformity of sizes and symmetry.* The factor of uniformity of size and symmetry shall not be scored when grading frozen crushed pineapple or frozen chunks of pineapple. The other three factors shall be scored and the total shall be multiplied by 100 and divided by 80, dropping any fractions, to determine the total score.

(i) If the frozen pineapple units are practically uniform in size and symmetry, a score of 18 to 20 points may be given. "Practically uniform in size and symmetry" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices and tidbits. All of the units within each style are the same apparent thickness, size, and shape, with not more than a slight deviation in actual dimensions.

(ii) If the frozen pineapple units are reasonably uniform in size and symmetry, a score of 16 or 17 points may be given. Frozen pineapple that falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice," regardless of the total score for the product (this is a limiting rule). "Reasonably uniform in size and symmetry" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices and tidbits. The units within each style may vary in thickness, size, and shape with more than a slight deviation in actual dimensions.

(iii) If the frozen pineapple units consist of half slices or broken slices, a score of 14 or 15 points may be given. Frozen pineapple that falls into this classification shall not be graded above "U. S. Grade C" or "U. S. Standard," regardless of the total score for the product (this is a limiting rule).

(3) *Absence of defects.* The factor of absence of defects refers to the degree of freedom from blemished units; from excessively trimmed units; from broken units; and from crushed units. (See Table No. I of this section.)

(i) "Blemished units" are units of frozen pineapple with any fruit eye more than $\frac{1}{16}$ inch in diameter, deep fruit eyes regardless of area, brown spots, peel, bruise, or other injury.

(ii) "Excessively trimmed units" means that the units have been so trimmed that they do not retain their apparent original conformation.

(iii) "Broken units" means that whole slices are definitely severed from core hole to perimeter.

(iv) "Crushed units," except for crushed style, means that the units have been crushed to the extent that they are not of normal shape.

(v) Frozen pineapple that is practically free from defects may be given a score of 27 to 30 points. "Practically free from defects" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices. No units are crushed; no units are excessively trimmed; not more than 5 percent, by count, may be blemished; and not more than 10 percent, by count, may be broken in one place only. One blemished unit and one broken unit

are permitted if one unit exceeds the respective allowance of 5 percent and 10 percent by count.

Tidbits and chunks. Not more than 5 percent, by count, may be crushed and not more than 5 percent, by count, may be blemished.

Crushed. Not more than $\frac{1}{2}$ percent, by weight, may be blemished units. In determining the weight of blemished material, the weight of the entire blemished piece is included and the percentage is based on the drained weight of the pineapple.

(vi) Frozen pineapple that is reasonably free from defects may be given a score of 24 to 26 points. Frozen pineapple that falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice," regardless of the total score for the product (this is a limiting rule). "Reasonably free from defects" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices. Not more than 3 percent, by count, may be excessively trimmed; not more than 5 percent, by count, may be crushed; not more than $12\frac{1}{2}$ percent, by count, may be blemished; and not more than 25 percent, by count, may be broken in one place only.

Tidbits and chunks. Not more than 5 percent, by count, may be crushed; and not more than $12\frac{1}{2}$ percent, by count, may be blemished.

Crushed. Not more than 1 percent, by weight, may be blemished units. In determining the weight of blemished material, the weight of the entire piece is included and the percentage based on the drained weight of the frozen pineapple.

(vii) Frozen pineapple that is fairly free from defects may be given a score of 21 to 23 points. Frozen pineapple that falls into this classification shall not be graded above "U. S. Grade C" or "U. S. Standard," regardless of the total score for the product. "Fairly free from defects" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Half slices and broken slices. Not more than 5 percent, by count, may be crushed; and not more than $12\frac{1}{2}$ percent, by count, may be blemished. Since half slices and broken slices of frozen pineapple are whole slices broken in more than one place, these styles are scored in this classification and shall not be graded above "U. S. Grade C" or "U. S. Standard," regardless of the total score for the product (this is a limiting rule).

(viii) Whole slices, crushed, tidbits, and chunks of pineapple that fail to meet subdivision (vi) of this subparagraph; half slices or broken slices of frozen pineapple that fail to meet the requirements of subdivision (vii) of this subparagraph may be given a score of 0 to 20 points and shall not be graded above "U. S. Grade D" or "Substandard," regardless of the total score for the product (this is a limiting rule).

(ix) The evaluation of the score for the factor of absence of defects may be determined from Table No. I of this section which indicates the maximum allowances for each type of defect for the score indicated.

PROPOSED RULE MAKING

TABLE NO. I—ALLOWANCES FOR DEFECTS IN FROZEN PINEAPPLE

Grade	Score points	Whole slices				Crushed, blemished units	Half slices and broken slices		Tidbits and chunks	
		Crushed units	Excessively trimmed	Blemished units	Broken units		Crushed units	Blemished units	Crushed units	Blemished units
Maximum (percent)										
By count						By weight	By count			
U. S. Grade A or U. S. Fancy.	30	None	None	2	4	14			2	2
	29	None	None	3	6	13			3	3
	28	None	None	4	8	12			4	4
	27	None	None	5	10	11			5	5
U. S. Grade B or U. S. Choice.	26	1	1	6	15	10			6	6
	25	3	2	9	20	9			8	8
	24	5	3	12½	25	8			10	10
U. S. Grade C or U. S. Standard.	23					7	1	6		
	22					6	3	9		
	21					5	5	12½		
U. S. Grade D or Substandard.	20	More than allowances permitted for 24 points					More than allowances permitted for 21 points		More than allowances permitted for 24 points	
	or less									

(4) *Character.* The factor of character refers to the degree of ripeness and texture of the fruit.

(i) Frozen pineapple that possesses a good character may be given a score of 27 to 30 points. "Good character" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices, tidbits, and crushed. The fruit is uniformly ripe and there may be present not more than 2½ percent by weight, of core material or fibrous stock; and, in the case of whole slices and tidbits, the fruit is reasonably firm and the fruitlets appear as a compact structure, reasonably free from porosity.

Chunks. The fruit is of practically uniform ripeness and normally has had more of the fibrous portions around the core hole removed than is the case with other styles of pack; the fruit is reasonably firm and the fruitlets appear as a compact structure, reasonably free from porosity.

(ii) Frozen pineapple that possesses a reasonably good character may be given a score of 24 to 26 points. Frozen pineapple which falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice," regardless of the total score for the product (this is a limiting rule). "Reasonably good character" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Whole slices, tidbits, and crushed. The fruit is of reasonably uniform ripeness and there may be present not more than 5 percent, by weight, of core material or fibrous stock; and, in the case of whole slices and tidbits, the fruitlets are reasonably compact in structure, fairly free from porosity.

Chunks. The fruit is of reasonably uniform ripeness and normally has had more of the fibrous portions around the core hole removed than is the case with other styles of pack; and the fruitlets are reasonably compact in structure, fairly free from porosity.

(iii) If the frozen pineapple possesses a fairly good character, a score of 21 to

23 points may be given. Frozen pineapple that falls into this classification shall not be graded above "U. S. Grade C" or "U. S. Standard" regardless of the total score for the product (this is a limiting rule). "Fairly good character" has the following meaning with respect to, and applies only to, the following styles of frozen pineapple:

Half slices and broken slices. The texture may be variable and there may be present not more than 5 percent, by weight, of core material or fibrous stock and the fruitlets may be flaccid and loosely constructed.

(iv) Whole slices, crushed, tidbits, and chunks of pineapple that fail to meet subdivision (ii) of this subparagraph; and half slices and broken slices that fail to meet the requirements of subdivision (iii) of this subparagraph, may be given a score of 0 to 20 points and shall not be graded above "U. S. Grade D" or "Substandard" regardless of the total score for the product (this is a limiting rule).

(f) *Tolerances for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of frozen pineapple, the grade for such lot will be determined by averaging the total scores of the containers comprising the sample, if:

(i) Not more than one-sixth of such containers fails to meet all the requirements of the grade indicated by the average of such total scores, and, with respect to such containers which fail to meet the requirements of the indicated grade by reason of a limiting rule, the average score of all containers in the sample for the factor, subject to such limiting rule, must be within the range for the grade indicated;

(ii) None of the containers comprising the sample falls more than 4 points below the minimum score for the grade indicated by the average of the total scores; and

(iii) All containers comprising the sample meet all applicable standards of quality promulgated under the Federal Food, Drug, and Cosmetic Act and in

effect at the time of the aforesaid certification.

(g) *Score sheet for frozen pineapple.*

Size and kind of container.....
Container mark or identification.....
Label (Style of pack: Ratio of fruit to sugar, etc., if shown).....
Net weight.....
Style.....

Factors	Score points
I. Color.....	20 (A) 18-20 (B) 16-17 (C) 14-15 (D) 10-13
II. Uniformity of size and symmetry.....	20 (A) 18-20 (B) 16-17 (C) 14-15
III. Absence of defects.....	30 (A) 27-30 (B) 24-26 (C) 21-23 (D) 10-20
IV. Character.....	30 (A) 27-30 (B) 24-26 (C) 21-23 (D) 10-20
Total score.....	100
Normal flavor and odor.....	
Grade.....	

¹ Indicates limiting rule.

Issued this 30th day of September 1948.

[SEAL]

F. R. BURKE,
Acting Assistant Administrator,
Production and Marketing
Administration.

[F. R. Doc. 48-8850; Filed, Oct. 5, 1948;
8:50 a. m.]

17 CFR, Part 9361

FRESH BARTLETT PEARS, PLUMS, AND ELBERTA PEACHES GROWN IN CALIFORNIA

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the Secretary of Agriculture is considering the approval, pursuant to section 2 (s) (11) of the amended marketing agreement and § 936.2 (s) (11) of Order No. 36, as amended (7 CFR, Cum. Supp., 936.1 et seq.), of the resolution adopted by the Control Committee (established under the amended marketing agreement and order as the agency to administer the terms and provisions thereof) changing the representation of certain districts on the Bartlett Pear Commodity Committee, also established under said amended marketing agreement and order. These changes in representation would become effective pursuant to the applicable provisions of the aforesaid amended marketing agreement and order regulating the handling of fresh Bartlett pears, plums, and Elberta peaches grown in the State of California. This is a regulatory program effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.).

Upon approval by the Secretary of the foregoing resolution of the Control Committee, the following changes in the representation or membership on the Bartlett Pear Commodity Committee will become effective on the date specified by the Secretary; and such changes will become a part of the rules and regulations

(7 CFR, 1947 Supp., 936.100 et seq.) currently in effect and be reflected by the addition of a new paragraph (d) to § 936.102 *Administrative bodies* of such rules and regulations:

(d) *Changes in the representation of certain districts on Bartlett Pear Commodity Committee.* The representation or membership on the Bartlett Pear Commodity Committee is changed to provide for:

(1) Three (3) members to represent the North Sacramento Valley District, Central Sacramento Valley District, Sacramento River District, and Stockton District;

(2) Two (2) members to represent the Placer District;

(3) One (1) member to represent the Solano District;

(4) One (1) member to represent the Contra Costa District, and Santa Clara District;

(5) One (1) member to represent the Lake District;

(6) One (1) member to represent the North Coast District and North Bay District;

(7) One (1) member to represent the Colfax District; and

(8) Two (2) members to represent the Eldorado District and all of the area not included in the North Sacramento Valley District, Central Sacramento Valley District, Colfax District, Placer District, Sacramento River District, Stockton District, Solano District, Contra Costa District, Santa Clara District, Lake District, North Coast District, and North Bay District.

All persons who desire to submit written data, views, or arguments for consideration in connection with the approval by the Secretary of the aforesaid

proposals shall file the same in quadruplicate with the Director, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., not later than fifteen days after publication of this notice in the **FEDERAL REGISTER**.

Done at Washington, D. C., this 1st day of October 1948.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 48-8899; Filed, Oct. 5, 1948;
8:50 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

[29 CFR, Part 536]

AREA OF PRODUCTION

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act (60 Stat. 237; 5 U. S. C., Supp., 1001), that the Administrator of the Wage and Hour Division, United States Department of Labor, proposed to amend the regulations contained in this part in the manner hereinafter set forth.

The proposed amendments establish a uniform definition of the "area of production" with respect to leaf tobacco both in Puerto Rico and elsewhere in the United States. They are intended, among other things, to make it clear that in Puerto Rico, as elsewhere, bulking of leaf tobacco, which characteristically involves processing operations not mentioned in section 13 (a) (10) of the Fair Labor Standards Act, will not provide a

basis for exemption under that section. Operations performed within the "area of production" as defined in this part will be regarded as operations to which the "area of production" exemptions provided by section 7 (c) or section 13 (a) (10) refer only if they are operations specifically described in the exempting language of the statute.

Prior to the final adoption of such amendments, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing to the Administrator of the Wage and Hour Division, United States Department of Labor, Washington 25, D. C., within 30 days from publication of this notice in the **FEDERAL REGISTER**. Four copies of all written material should be submitted. The proposed amendments are to be issued under the authority contained in sections 7 (c) and 13 (a) (10) of the Fair Labor Standards Act of 1938 (52 Stat. 1060; 29 U. S. C. 201). They are as follows:

1. Amend § 536.1 (a) and § 536.2 (a) (1) (iv) by deleting therefrom the parenthetical phrase "(other than Puerto Rican leaf tobacco)."

2. Amend § 536.2 further by deleting the word "or" at the end of paragraph (a) (1) (iv), changing the semicolon immediately preceding it to a period, and deleting paragraph (a) (2) and paragraph (c).

Signed at Washington, D. C., this 28th day of September 1948.

WM. R. McCOMB,
*Administrator, Wage and Hour
Division, United States
Department of Labor.*

[F. R. Doc. 48-8808; Filed, Oct. 5, 1948;
8:46 a. m.]

NOTICES

NATIONAL MILITARY ESTABLISHMENT

Secretary of Defense

[Transfer Order 23]

ORDER TRANSFERRING FUNCTIONS RELATING TO CORRECTION OF MILITARY RECORDS FROM DEPARTMENT OF THE ARMY TO DEPARTMENT OF THE AIR FORCE

Pursuant to the authority vested in me by the National Security Act of 1947 (Act of July 26, 1947; Public Law 253, 80th Congress) and in order to effect certain transfers authorized or directed therein, it is hereby ordered as follows:

1. There are hereby transferred to and vested in the Secretary of the Air Force and the Department of the Air Force all functions, powers and duties relating to the correction of military records insofar as they may pertain to the Department of the Air Force or the United States Air Force or their property or personnel, which are vested in the Secretary of the Army or the Department of the Army or any officer of that Department by the

act of August 2, 1946, c. 753, Title II, Part I, Sec. 207 (60 Stat. 837; 5 U. S. C. 191a, 275, 456a).

2. The Secretary of the Army, the Secretary of the Air Force or their representatives are hereby authorized to issue such orders as may be necessary to effectuate the purposes of this Order. In this respect, the transfer of such related personnel, property, records, installations, agencies, activities and projects as the Secretaries of the Army and the Air Force shall from time to time jointly determine to be necessary, is authorized.

3. It is expressly determined that the functions herein transferred are necessary and desirable for the operations of the Department of the Air Force and the United States Air Force.

4. This order shall be effective as of 12:00 Noon, September 27, 1948.

JAMES FORRESTAL,
Secretary of Defense.

SEPTEMBER 27, 1948.

[F. R. Doc. 48-8841; Filed, Oct. 5, 1948;
8:48 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Reclamation

[No. 36]

ORLAND IRRIGATION PROJECT, CALIFORNIA

PUBLIC NOTICE OF ANNUAL OPERATION AND MAINTENANCE CHARGES

SEPTEMBER 16, 1948.

1. *Operation and maintenance charges.* The minimum annual operation and maintenance charge for the irrigation season of 1949 and thereafter until further notice for all lands of the Orland Project, California, under public notice shall be \$4.10 per irrigable acre, whether water is used or not, which charge will permit the delivery of not to exceed 3 acre-feet of water per irrigable acre per annum. Additional water, up to the amount of the surplus natural flow water, or operational spill from Stony Gorge Dam, used prior to the time it becomes necessary to draw upon the storage supply, will be furnished at the rate of \$0.10 per acre-foot. Further additional water, if available, will be fur-

nished during the irrigation season at the following rates:

First acre-foot per acre, \$1.00 per acre-foot.
Second acre-foot per acre, \$1.25 per acre-foot.

Third and additional acre-feet per acre, \$1.50 per acre-foot.

2. *Time of payment.* The minimum charge for the next irrigation season, together with charges for additional water used during the previous irrigation season, shall be payable on or before December 31 of each year.

3. *Penalties.* If payment of the charges, or any part thereof, is not made on or before the due date, there shall be added on the following day a penalty of one-half of one per cent of the amount unpaid, and a like penalty of one-half of one per cent of the amount unpaid on the first day of each calendar month thereafter so long as such default shall continue. No water shall be delivered until all charges and penalties have been paid in full.

4. *Place of payment.* All payments should be made to the Bureau of Reclamation, Orland, California.

(Act of June 17, 1902, 32 Stat., 388, as amended or supplemented)

PHIL DICKINSON,
Acting Regional Director.

[F. R. Doc. 48-8838; Filed, Oct. 5, 1948;
8:48 a. m.]

[No. 37]

ORLAND IRRIGATION PROJECT, CALIFORNIA
PUBLIC NOTICE OF ANNUAL WATER RENTAL
CHARGES

SEPTEMBER 16, 1948.

1. Announcement is hereby made that, pending the cancellation of water rights on lands now delinquent in the payment of charges due the United States and the transfer of said water rights to other lands in private ownership that can be served from the constructed canal system, or minor extensions, on the Orland Project, California, water will be furnished during the irrigation season of 1949 and thereafter until further notice, upon approved applications for temporary water service for the irrigation of such other lands, upon a water rental basis, at the following rates and terms.

2. *Charges and terms of payment.* The minimum water rental charge for the lands to be irrigated under the provisions of this public notice shall be \$4.10 per irrigable acre, which charge will permit the delivery of not to exceed 3 acre-feet of water per irrigable acre per annum. Additional water, if available, will be furnished at the following rates:

First acre-foot per acre, \$1.00 per acre-foot.
Second acre-foot per acre, \$1.25 per acre-foot.

Third and additional acre-feet per acre, \$1.50 per acre-foot.

The minimum charge will be payable at the time that application for temporary water service is executed and no water will be delivered until the minimum charge has been paid in full.

Charge for additional water at the rates above specified must be paid in advance of the delivery of additional water and no advance payments shall be accepted in sums of less than \$10.00.

3. *Application for, and payment of service.* Applications for water service and the payments required by this notice will be received at the office of the Bureau of Reclamation, Orland, California.

(Act of June 17, 1902, 32 Stat., 388, as amended or supplemented)

PHIL DICKINSON,
Acting Regional Director.

[F. R. Doc. 48-8839; Filed, Oct. 5, 1948;
8:48 a. m.]

[No. 4]

W. C. AUSTIN IRRIGATION PROJECT,
OKLAHOMA

ANNOUNCEMENT OF ANNUAL WATER RENTAL
CHARGES

JULY 27, 1948.

1. I have determined that it is not possible, because construction work is not sufficiently advanced, to promulgate during the year 1949 any of the notices of construction charges contemplated in article 7 of the contract between the United States and Lugert-Altus Irrigation District dated January 12, 1942.

2. *Water rental.* Pursuant to article 9 of the contract of January 12, 1942, irrigation water will be furnished, when available, upon a rental basis under approved applications for temporary water service, during the irrigation season of 1949 where the progress of construction will permit, to the irrigable lands in the Lugert-Altus Irrigation District described below:

(a) *Water to be furnished beginning on January 1, 1949.* Generally described as the area served from the Altus Canal, Altus Laterals 3.2 to 11.1, inclusive, City Pipeline, City Laterals, West Canal, West Laterals, Blair Lateral and Sublaterals, comprising such lands as are irrigable within the tracts of land described as follows:

INDIAN MERIDIAN

T. 2 N., R. 20 W.,
Sec. 5, SW $\frac{1}{4}$; NW $\frac{1}{4}$, part of;
Secs. 6 and 7;
Sec. 8, NW $\frac{1}{4}$; NW $\frac{1}{4}$ SW $\frac{1}{4}$; NE $\frac{1}{4}$, part of;
T. 2 N., R. 21 W.,
Secs. 1 and 2;
Sec. 12, E $\frac{1}{2}$; NW $\frac{1}{4}$;
Sec. 13, S $\frac{1}{2}$; NE $\frac{1}{4}$;
Sec. 14, NW $\frac{1}{4}$; SE $\frac{1}{4}$;
Sec. 23, E $\frac{1}{2}$;
Sec. 24;
Sec. 25, lying west of S. L.-S. F. Ry.;
Sec. 26;
Sec. 35, NE $\frac{1}{4}$; lying west of S. L.-S. F. Ry.
T. 3 N., R. 20 W.,
Secs. 5 and 6;
Sec. 7, N $\frac{1}{2}$;
Sec. 8, N $\frac{1}{2}$;
Sec. 19, S $\frac{1}{2}$;
Sec. 30, W $\frac{1}{2}$; NE $\frac{1}{4}$;
Sec. 31, E $\frac{1}{2}$; N $\frac{1}{2}$ NW $\frac{1}{4}$.
T. 3 N., R. 21 W.,
Secs. 1 and 2;
Sec. 3, N $\frac{1}{2}$; SE $\frac{1}{4}$;
Sec. 10, N $\frac{1}{2}$ NE $\frac{1}{4}$;
Secs. 11, 12, 13 and 14;
Sec. 15, SW $\frac{1}{4}$; S $\frac{1}{2}$ NW $\frac{1}{4}$; NW $\frac{1}{4}$ NW $\frac{1}{4}$;
Sec. 16, E $\frac{1}{2}$;

Sec. 21, E $\frac{1}{2}$;
Sec. 22, W $\frac{1}{2}$; S $\frac{1}{2}$ NE $\frac{1}{4}$; NW $\frac{1}{4}$ NE $\frac{1}{4}$; S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 23, N $\frac{1}{2}$; East of RR; S $\frac{1}{2}$;
Sec. 24, S $\frac{1}{2}$;
Sec. 25, N $\frac{1}{2}$;
Sec. 26, E $\frac{1}{2}$; NW $\frac{1}{4}$, part of;
Sec. 27, NW $\frac{1}{4}$;
Sec. 28, E $\frac{1}{2}$ NE $\frac{1}{4}$;
Sec. 35, E $\frac{1}{2}$; SW $\frac{1}{4}$, part of;
Sec. 36.
T. 4 N., R. 20 W.,
Sec. 8, SW $\frac{1}{4}$;
Sec. 17, W $\frac{1}{2}$;
Sec. 18, NE $\frac{1}{4}$; SW $\frac{1}{4}$;
Sec. 19;
Sec. 20, W $\frac{1}{2}$;
Sec. 29;
Sec. 31, West of RR and town of Blair;
Sec. 32, except town of Blair.
T. 4 N., R. 21 W.,
Sec. 11, part of;
Sec. 15, SW $\frac{1}{4}$;
Sec. 16, SE $\frac{1}{4}$;
Sec. 17, NW $\frac{1}{4}$;
Sec. 18, E $\frac{1}{2}$; E $\frac{1}{2}$ NW $\frac{1}{4}$;
Secs. 20, 21 and 22;
Sec. 24, SE $\frac{1}{4}$; S $\frac{1}{2}$ NE $\frac{1}{4}$;
Sec. 25, S $\frac{1}{2}$ SE $\frac{1}{4}$;
Sec. 27, W $\frac{1}{2}$; SE $\frac{1}{4}$;
Sec. 28, SE $\frac{1}{4}$; NW $\frac{1}{4}$, part of;
Sec. 29, N $\frac{1}{2}$, part of;
Sec. 33, E $\frac{1}{2}$;
Secs. 34, 35 and 36.

Charges and terms of payment. Owners of irrigable lands in the above tracts, as designated on the attached list of irrigable acreages, shall pay a minimum water rental charge of \$2.50 per irrigable acre, whether water is used or not, which will entitle said owner to one-half acre foot of water per irrigable acre. Additional water, if available, will be furnished during the irrigation season at the rate of \$3.00 for each acre foot. Minimum charges shall be payable by the District to the United States on collection from the irrigable landowner as assessments against the irrigable lands of such landowner in pursuance of the laws of the State of Oklahoma governing the levy of assessments by Irrigation Districts contracting with the United States. In no event shall payment in full of all charges by the District to the United States extend beyond July 1, 1949. Charges for additional water shall be payable by the District to the United States in advance of the delivery of such water.

(b) *Water to be furnished beginning on or about January 1, 1949.* Generally described as the area served from the Ozark Canal, Ozark Canal Lateral, Ozark Canal Laterals 1.5 to 15.2, inclusive, and Altus Canal Laterals 13.2 to 21.7, inclusive, comprising such lands as are irrigable within the tracts of land described as follows:

INDIAN MERIDIAN

T. 1 N., R. 19 W.,
Secs. 4, 5, 6, 7, 8, 9, 16 and 17;
Sec. 18, N $\frac{1}{2}$; SE $\frac{1}{4}$;
Sec. 20, NW $\frac{1}{4}$; E $\frac{1}{2}$;
Sec. 21, N $\frac{1}{2}$; SW $\frac{1}{4}$; NW $\frac{1}{4}$ SE $\frac{1}{4}$.
T. 1 N., R. 20 W.,
Sec. 1, S $\frac{1}{2}$; NE $\frac{1}{4}$; E $\frac{1}{2}$ NW $\frac{1}{4}$;
Secs. 6, 7, and 12;
Sec. 13, N $\frac{1}{2}$;
Sec. 18, S $\frac{1}{2}$; NE $\frac{1}{4}$;
Sec. 19, NW $\frac{1}{4}$;
Sec. 20, S $\frac{1}{2}$; NE $\frac{1}{4}$;
Sec. 21, W $\frac{1}{2}$;
Sec. 23, S $\frac{1}{2}$;
Sec. 24, E $\frac{1}{2}$; S $\frac{1}{2}$ SW $\frac{1}{4}$;

- Sec. 26, N $\frac{1}{2}$; SW $\frac{1}{4}$;
 Sec. 27, N $\frac{1}{2}$; SE $\frac{1}{4}$;
 Sec. 28, S $\frac{1}{2}$; NW $\frac{1}{4}$;
 Sec. 29;
 Sec. 30, S $\frac{1}{2}$; NE $\frac{1}{4}$;
 Sec. 31, NW $\frac{1}{4}$ NW $\frac{1}{4}$;
 Sec. 32, E $\frac{1}{2}$; NE $\frac{1}{4}$ NW $\frac{1}{4}$;
 Sec. 33;
 Sec. 34, SW $\frac{1}{4}$.
 T. 1 N., R. 21 W.,
 Sec. 1;
 Sec. 2, E $\frac{1}{2}$; SW $\frac{1}{4}$, part of;
 Secs. 11, 12 and 13;
 Sec. 14, E $\frac{1}{2}$; NW $\frac{1}{4}$; N $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 23;
 Sec. 24, S $\frac{1}{2}$; NE $\frac{1}{4}$;
 Sec. 25, SW $\frac{1}{4}$;
 Sec. 26, NE $\frac{1}{4}$; NE $\frac{1}{4}$ NW $\frac{1}{4}$;
 Sec. 36, W $\frac{1}{2}$; N $\frac{1}{2}$ NE $\frac{1}{4}$; SW $\frac{1}{4}$ NE $\frac{1}{4}$.
 T. 2 N., R. 19 W.,
 Sec. 19, S $\frac{1}{2}$;
 Sec. 20, W $\frac{1}{2}$ SW $\frac{1}{4}$;
 Sec. 27, SW $\frac{1}{4}$;
 Secs. 28, 29, 30, 31, 32 and 33.
 T. 2 N., R. 20 W.,
 Sec. 3, N $\frac{1}{2}$; SW $\frac{1}{4}$;
 Sec. 4;
 Sec. 5, SE $\frac{1}{4}$; NE $\frac{1}{4}$; NW $\frac{1}{4}$, part of;
 Sec. 8, NE $\frac{1}{4}$, part of;
 Sec. 9;
 Sec. 13, S $\frac{1}{2}$;
 Secs. 14, 15 and 16;
 Sec. 21, S $\frac{1}{2}$; NW $\frac{1}{4}$;
 Sec. 22;
 Sec. 23, N $\frac{1}{2}$; SE $\frac{1}{4}$;
 Secs. 24, 25, 27 and 28;
 Sec. 29, S $\frac{1}{2}$;
 Secs. 30, 31 and 32;
 Sec. 33, N $\frac{1}{2}$ N $\frac{1}{2}$;
 Sec. 34, N $\frac{1}{2}$ N $\frac{1}{2}$;
 Sec. 35, N $\frac{1}{2}$ N $\frac{1}{2}$;
 Sec. 36, E $\frac{1}{2}$; NW $\frac{1}{4}$.
 T. 2 N., R. 21 W.,
 Sec. 25, lying east of S. L.-S. F. Ry.;
 Sec. 35, E $\frac{1}{2}$, lying east of S. L.-S. F. Ry.;
 Sec. 36.
 T. 3 N., R. 20 W.,
 Sec. 32, E $\frac{1}{2}$;
 Sec. 33, W $\frac{1}{2}$;
 T. 4 N., R. 20 W.,
 Sec. 30.

Charges and terms of payment. The water rental charge shall be \$4.00 per acre foot for each acre foot of water requested. No application for the initial delivery of less than five acre feet of water for each ownership will be received by the District. All charges shall be payable by the District to the United States in advance of the delivery of water.

3. Water will be delivered and measured by Government forces at the nearest available measuring device to the individual farm.

4. The District will request water delivery for, and certify to the United States as entitled to receive water, only such lands as are owned or are held under contract of purchase by persons duly qualified to receive water under the terms of the Reclamation Act of June 17, 1902 (32 Stat. 388), and acts of Congress supplementary thereto or amendatory thereof, and who have duly complied with the requirements of the contract of January 12, 1942, between the United States and the District, including:

(a) The Execution and delivery of the valid recordable contract, in the case of ownership of excess land, as provided for in articles 27 and 29 (b) of said contract.

5. Individual applications for water service and the payments required by this announcement will be received at the

office of the Secretary, Lugert-Altus Irrigation District, Altus, Oklahoma. Requests by the District for water for such lands as are entitled to receive water and payment by the District to the United States will be received at the office of the Bureau of Reclamation, Altus, Oklahoma.

(Act of June 17, 1902, 32 Stat. 388, as amended or supplemented)

JAMES A. BUCHANAN,
Acting Regional Director.

[F. R. Doc. 48-8840; Filed, Oct. 5, 1948;
8:48 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. SA-177]

ACCIDENT OCCURRING AT BURLINGTON, VT.

NOTICE OF HEARING

In the matter of investigation of accident involving aircraft of United States registry NC-17335 which occurred at Burlington, Vermont, on September 20, 1948.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly section 702 of said act, in the above-entitled proceeding that hearing is hereby assigned to be held on Friday, October 8, 1948, at 9:30 a. m. (e. s. t.) in Jury Room, First Floor, Chittenden County Courthouse, Burlington, Vermont.

Dated at Washington, D. C., September 28, 1948.

[SEAL]

ROBERT W. CHRISP,
Presiding Officer.

[F. R. Doc. 48-8854; Filed, Oct. 5, 1948;
8:50 a. m.]

DISPLACED PERSONS COMMISSION

GENERAL ORGANIZATION

DELEGATION OF AUTHORITY AND AVAILABILITY OF RECORDS

1. *Commission; subordinates; utilization of services of, and participation with others.* (a) The Commission, which consists of the chairman member and the two other members appointed by the President under section 8 of the act, shall have headquarters in Washington, D. C. Official communications should be addressed to the Displaced Persons Commission, Washington 25, D. C.

(b) The Commission shall act by a majority vote of all its members. In the Chairman's absence or inability to act the duties of the Chairman shall be performed by such other member of the Commission as he may designate as Acting Chairman.

(c) Duly authorized officers and employees of the Commission shall, under the general direction of the Commission, be responsible for the selection, investigation, and processing of the applicants under the act, subject to such powers as are specifically provided by law within the jurisdiction of the Foreign Service of the Department of State, the Immigration and Naturalization Service of

the Department of Justice, and other departments and agencies of the Government, and shall exercise such authority as may legally be conferred upon them from time to time by the Commission.

(d) Officers and employees of the Commission designated by it as analysts or to act in that capacity, shall have authority to prepare the written report required by the provisions of section 10 of the act and by Executive Order 10003, *supra*.

(e) The Commission shall utilize, to the extent it deems practicable, any aid and assistance which it may be able to obtain from other officers and employees of the Government.

(f) The Commission may establish such advisory groups and may establish such working relationships with interested organizations, agencies or individuals, public or private, as it deems necessary in order more efficiently to accomplish the purposes of the act and the regulations contained in Title 8, CFR, Chapter IV, Part 700, *supra*.

2. *Files, documents, records and information of Commission regarded as confidential.* All official files, documents, records, and information in the offices of the Commission or in the custody or control of any officer or employee of the Commission shall be regarded as confidential. No such officer or employee may permit the disclosure or use of the same for any purpose other than for the performance of his official duties, except in the discretion of the Commission. Such official files, documents, records, and information shall not be published, opened to public inspection, or made available to the public in any other way, except where the Commission permits disclosure, either by the exercise of discretion in particular cases or, generally, through specific provisions of these regulations.

HARRY N. ROSENFELD,
Acting Chairman,
Displaced Persons Commission.

[F. R. Doc. 48-8863; Filed, Oct. 5, 1948;
10:49 a. m.]

FEDERAL POWER COMMISSION

TRUNKLINE GAS SUPPLY CO.

[Docket No. G-882]

ORDER POSTPONING DATE OF RECONVENING HEARING

SEPTEMBER 30, 1948.

It appears to the Commission that:

(a) A public hearing was held on the application herein, as amended, on September 8 through September 16, 1948, at which time the direct presentation of the Applicant in support of its application, as amended, was concluded; the hearing was thereupon recessed to October 4, 1948.

(b) At the close of such direct presentation a motion to strike testimony offered by Applicant purporting to show the existence of a market for the natural gas proposed to be transported by the proposed facilities involved herein was sustained by the Presiding Examiner

NOTICES

and the exhibits offered in connection therewith were not admitted in evidence, as such testimony and exhibits were deemed irrelevant and immaterial. Applicant has appealed to the Commission on this ruling.

(c) At the conclusion of the hearing referred to in paragraph (a) above a motion to dismiss the amended application was made by the National Coal Association and Railway Labor Executives Association, interveners herein, whereupon September 23, 1948, was fixed by the Presiding Examiner as the date for filing of briefs in support of or in opposition to such motion to dismiss; September 29, 1948, was the date fixed for replies thereto.

The Applicant on September 29, 1948, filed a motion to postpone date of reconvening hearing until October 18, 1948, alleging that there are continuing negotiations concerning matters affecting the sale of gas to various potential customers; that Applicant is taking further action with regard thereto and with regard to related items; that Applicant intends to present additional testimony and evidence bearing thereon; and that a more efficient and expeditious presentation of such additional testimony will be accomplished if such postponement is granted.

The Commission, having considered the application, as amended, the record thereon with respect to the matters involved and the issues presented, the motion to dismiss, including briefs thereon, and the motion to postpone date of reconvening hearing, finds that: It is appropriate in the public interest to withhold decision with respect to the Presiding Examiner's ruling on the above-mentioned motion to strike and the motion to dismiss pending the presentation of additional evidence in support of the application, as amended, and to postpone the date of reconvening hearing, as hereinafter ordered.

The Commission, therefore, orders that:

(A) The reconvening of this hearing now set for October 4, 1948, be and the same is hereby postponed to October 18, 1948, at 10:00 a. m. (e. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., for the purpose of receiving additional evidence to be presented in support of the amended application, and the record herein is remanded to the Presiding Examiner for such purposes.

(B) Upon the conclusion of the presentation of such evidence the record shall be forthwith certified to the Commission for the purpose of disposing of the motion to strike and the motion to dismiss and the hearing shall be recessed pending such disposition.

Date of issuance: October 1, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-8851; Filed, Oct. 5, 1948;
8:50 a. m.]

[Docket No. G-1099]

LONE STAR GAS CO.

NOTICE OF FINDINGS AND ORDER ISSUING CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

OCTOBER 1, 1948.

Notice is hereby given that, on September 29, 1948, the Federal Power Commission issued its findings and order entered September 28, 1948, issuing certificate of public convenience and necessity in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-8852; Filed, Oct. 5, 1948;
8:50 a. m.]

[Docket No. ID-1104]

SILAS C. McMEekin

NOTICE OF AUTHORIZATION PURSUANT TO SECTION 305 (B) OF THE FEDERAL POWER ACT

OCTOBER 1, 1948.

Notice is hereby given that, on September 29, 1948, the Federal Power Commission issued its order entered September 28, 1948, in the above-designated matter, authorizing applicant to hold certain positions in South Carolina Electric & Gas Company et al. pursuant to section 305 (b) of the Federal Power Act.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-8853; Filed, Oct. 5, 1948;
8:50 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 826-A]

COAL AT ASHTABULA ON NEW YORK CENTRAL RAILWAY BE UNLOADED

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 30th day of September A. D. 1948.

Upon further consideration of Service Order No. 826 (13 F. R. 5797), and good cause appearing therefor: *It is ordered*, That:

(a) Service Order No. 826, *Coal at Ashtabula on New York Central Railway, be unloaded, be*, and it is hereby, vacated and set aside.

It is further ordered, That this order shall become effective at 11:59 p. m., October 1, 1948; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 418; 41 Stat. 476, sec. 4; 54 Stat. 901, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 48-8862; Filed, Oct. 5, 1948;
8:52 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 812-567]

AMERICAN GENERAL CORP. ET AL.

NOTICE OF APPLICATION

At a regular session of the Securities and Exchange Commission held at its offices in the city of Washington, D. C., on the 30th day of September A. D. 1948.

In the matter of American General Corporation, Morris Plan Corporation of America, Industrial Bank of Commerce of Albany, and Harry F. Burch, File No. 812-567.

Notice is hereby given that the Morris Plan Corporation of America (Morris Plan), 103 Park Avenue, New York, New York, has filed an application pursuant to section 17 (b) of the Investment Company Act of 1940 for an order exempting from the provisions of section 17 (a) (2) of the act the proposed purchase from Morris Plan by Harry F. Burch, of 50 shares of the capital stock of the Industrial Bank of Commerce of Albany (Bank), 50 State Street, Albany, New York, for the sum of \$1,028.50 in cash. Harry F. Burch is a director of the Bank.

Section 17 (a) (2) of the act makes it unlawful for an affiliated person of an affiliated person of a registered investment company, acting as principal, knowingly to purchase from any company controlled by such registered investment company, any security or other property, except securities of which the seller is the issuer.

American General Corporation, 420 Lexington Avenue, New York, New York, is a closed-end, non-diversified management investment company registered under the act. American General Corporation owns approximately 61% of the common stock of Morris Plan, the only class of stock of Morris Plan entitled to vote. Morris Plan owns 19,382 1/2 shares of the \$10 par value capital stock of the bank out of 20,000 shares of such stock outstanding. Since Harry F. Burch is a director of the bank, the proposed purchase by him from Morris Plan of capital stock of the bank involves the purchase by an affiliated person of an affiliated person of a registered investment company, from a company controlled by such registered investment company, of a security of which the seller is not the issuer. The application therefore requests an order exempting the proposed transaction from the provisions of section 17 (a) (2) of the act.

For a more detailed statement of the matters of fact and law asserted, all persons are referred to said application which is on file in the offices of the Commission in Washington, D. C.

Notice is further given that an order granting the application, in whole or in part and upon such conditions as the Commission may deem necessary or ap-

propriate, may be issued by the Commission at any time after October 22, 1948, unless prior thereto a hearing upon the application is ordered by the Commission, as provided in Rule N-5 of the rules and regulations promulgated under the act. Any interested person may, not later than October 20, 1948, at 5:30 p. m., submit to the Commission in writing his views or any additional facts bearing upon this application or the desirability of a hearing thereon, or request the Commission in writing that a hearing be held thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington, D. C., and should state briefly the nature of the interest of the person submitting such information or requesting a hearing, the reasons for such request, and issues of fact or law raised by the application which he desires to controvert.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8847; Filed, Oct. 5, 1948;
8:50 a. m.]

[File No. 7-1083]

BESSEMER AND LAKE ERIE RAILROAD CO.

FINDINGS AND ORDER DETERMINING CUMULATIVE PREFERRED STOCK NOT EQUIVALENT TO COMMON STOCK

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 30th day of September A. D. 1948.

The New York Curb Exchange has made application under Rule X-12F-2 (b) for a determination that the \$1.50 Cumulative Preferred Stock, Par Value \$50.00, of Bessemer and Lake Erie Railroad Company, a Pennsylvania corporation, is substantially equivalent to the \$50.00 par value common stock of Pittsburgh, Bessemer and Lake Erie Railroad Company, a corporation organized and existing under and by virtue of the laws of the Commonwealth of Pennsylvania and of the State of Ohio. The common stock, par value \$50.00 of the Pittsburgh, Bessemer and Lake Erie Railroad Company has been admitted to unlisted trading privileges on the New York Curb Exchange since January 22, 1926.

Section 12 (f) of the Securities Exchange Act of 1934 provides that a national securities exchange, upon application to and approval of such application by the Commission, * * * (1) may continue unlisted trading privileges to which a security had been admitted on such exchange prior to March 1, 1934; or (2) may extend unlisted trading privileges to any security duly listed and registered on any other national securities exchange * * * ; or (3) may extend unlisted trading privileges to any security in respect of which there is available from a registration statement and periodic reports or other data filed * * * under the Securities Exchange Act of 1934, or the Securities Act of 1933, information substantially equivalent to that available in respect of a security duly

listed and registered on a national securities exchange.

Since the Bessemer and Lake Erie Railroad Company has no securities listed or registered on any national securities exchange, and has never filed with the Commission a registration statement pursuant to the Securities Act of 1933, the New York Curb Exchange may not have unlisted trading privileges in the \$1.50 Cumulative Preferred Stock, Par Value \$50.00, of this company except in the event that this be deemed a security admitted to unlisted trading privileges on this exchange prior to March 1, 1934. Under section 12 (f) of the act the Commission has adopted Rule X-12F-2 which provides for an application by an exchange to the Commission for a determination whether a security admitted to unlisted trading privileges that has been changed by an issuer is thereafter substantially equivalent to the security theretofore admitted to unlisted trading privileges.¹ If the Commission determines that the security after such change is substantially equivalent to the security theretofore admitted to unlisted trading privileges, the rule provides that the security as changed shall be deemed to be the security theretofore admitted to unlisted trading privileges. This would permit the New York Curb Exchange to engage in unlisted trading in the \$1.50 Cumulative Preferred Stock, Par Value \$50.00, of Bessemer and Lake Erie Railroad Company.

A merger is being effected whereby the Pittsburgh, Bessemer and Lake Erie Railroad Company, together with another

¹ The full text of Rule X-12F-2, entitled "Changes in Securities Admitted to Unlisted Trading Privileges", is as follows:

(a) Any security admitted to unlisted trading privileges on a national securities exchange although changed in one or more of the following respects—

(1) Title of such security or the name of the issuer;

(2) The maturity, interest rate, and/or outstanding aggregate principal amount of an issue of bonds, debentures or notes;

(3) The par value, dividend rate, number of shares authorized and/or the outstanding number of shares of a stock;

shall, nevertheless, be deemed to be the security theretofore admitted to unlisted trading privileges on such exchange. Such exchange shall notify the Commission in writing of any such change promptly after learning thereof.

(b) Any security admitted to unlisted trading privileges on a national securities exchange in respect of which there is effected any change other than those specified in paragraph (a) of this rule, shall, nevertheless, be deemed to be the security theretofore admitted to unlisted trading privileges on such exchange, provided the Commission shall have determined, upon application by such exchange, that the security after such change is substantially equivalent to the security theretofore admitted to unlisted trading privileges.

Such application shall be filed in triplicate, shall be in the form prescribed for registration statements by Rule X-2 and shall contain the following information:

(1) Title of security.

(2) Name of issuer.

(3) A brief but comprehensive description of each change proposed to be effected in such security, together with a copy of all written matter submitted to security holders relating to each such change.

corporation named Meadville, Conneaut Lake and Linesville Rail Road Company, is being merged into Bessemer and Lake Erie Railroad Company, which will be the surviving corporation. The properties of the two other corporations being merged into the Bessemer and Lake Erie Railroad Company have been operated by the latter company under long term leases. Prior to the merger becoming effective, the Pittsburgh, Bessemer and Lake Erie Railroad Company had outstanding 40,000 shares of 6% Cumulative Preferred stock of a par value of \$50.00 per share and 200,000 shares of common stock of a par value of \$50.00 per share, in addition to \$11,873,000 principal amount of First Mortgage 2½% Bonds, Series A, due December 1, 1996. Prior to the effective date of the merger the capitalization of the Bessemer and Lake Erie Railroad Company consisted of 10,000 shares of common stock, par value \$50.00, outstanding; and it had no issues of preferred stock outstanding. Under the terms of the reorganization and merger, the surviving corporation will issue one share of its own new \$3.00 Cumulative Preferred Stock, Par Value \$50.00, for each of the 40,000 shares of 6% Cumulative Preferred Stock, Par Value \$50.00, of Pittsburgh, Bessemer and Lake Erie Railroad Company, and will issue one share of its new \$1.50 Cumulative Preferred Stock, Par Value \$50.00, for each of the outstanding 200,000 shares of Common Stock, Par Value \$50.00, of Pittsburgh, Bessemer and Lake Erie Railroad Company.

There are sufficient differences between the \$1.50 Cumulative Preferred Stock, Par Value \$50.00, of Bessemer and Lake Erie Railroad Company and the Common Stock, Par Value \$50.00, of Pittsburgh, Bessemer and Lake Erie Railroad Company as to make it appear that these securities are not substantially equivalent to one another. Rule X-12F-2 (b) refers to "any change" effected in a security admitted to unlisted trading on a national securities exchange. In the instant case what is to be effected by the reorganization is more far-reaching than a change in a security admitted to unlisted trading privileges on the New York Curb Exchange prior to March 1, 1934. Not only is the successor security that of a different corporation from the corporation issuing the security that has been traded on the New York Curb Exchange since January 22, 1926, but it is an entirely new issue of preferred stock by a corporation which prior to the reorganization did not have preferred stock outstanding, but only common stock, and certain equipment trust certificates. Furthermore, the differences between common stock and preferred stock are not inconsiderable. The plan of reorganization expressly provides that the new \$1.50 Cumulative Preferred Stock of the surviving corporation "shall have no voting powers or rights" and that the holders of the common stock of the corporation shall exclusively possess all voting powers for the election of directors and for all other purposes. Moreover, the plan of reorganization provides that the holders of the \$1.50 Cumulative Preferred Stock shall be entitled to no more than \$1.50 cumulative cash dividends per

share per annum; whereas the common stock of the predecessor corporation would normally have been entitled to share in any net earnings available for distribution as dividends after the dividends on the 6% Cumulative Preferred Stock, Par Value \$50.00, had been paid. Also, in the event of liquidation of the Bessemer and Lake Erie Railroad Company, the new \$1.50 Cumulative Preferred Stock, Par Value \$50.00, will only be entitled to receive \$50.00 per share; and the assets remaining after the payment of indebtedness and of the amounts to which the two new classes of preferred stock are entitled, will belong to the common stockholders. This is in contrast with the rights of the holders of the common stock of Pittsburg, Bessemer and Lake Erie Railroad Company who in the event of dissolution, liquidation or winding up of that corporation, would have been entitled to all the assets remaining after payment of indebtedness and payment of the value upon liquidation of the shares of 6% Cumulative Preferred Stock. In addition, the plan of reorganization expressly provides that the holders of the \$1.50 Cumulative Preferred Stock to be issued by the surviving corporation shall have no pre-emptive rights to subscribe for or to purchase any part of any new or additional issue of any class of stock; and the plan of reorganization further expressly provides that the holders of the common stock of the surviving organization shall be entitled, as a matter of right, to subscribe for and to purchase all or any part of any new or additional issue of any class of stock of the corporation.

Accordingly it is ordered, Pursuant to sections 12 (f) and 23 (a) of the Securities Exchange Act of 1934 and Rule X-12F-2 (b) thereunder, that the \$1.50 Cumulative Preferred Stock, Par Value \$50.00, of Bessemer and Lake Erie Railroad Company is hereby determined not to be substantially equivalent to the Common Stock, Par Value \$50.00, of Pittsburg, Bessemer and Lake Erie Railroad Company.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8844; Filed, Oct. 5, 1948;
8:49 a. m.]

[File Nos. 70-1893; 70-1913]

PUBLIC SERVICE CO. OF INDIANA, INC., AND
MIDDLE WEST CORP.

MEMORANDUM FINDINGS AND ORDER GRANTING APPLICATIONS AND PERMITTING DECLARATIONS TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 29th day of September A. D. 1948.

In the matter of Public Service Company of Indiana, Inc., File No. 70-1893; Middle West Corporation, File No. 70-1913.

The Middle West Corporation, ("Middle West"), a registered holding company and its subsidiary, Public Service Company of Indiana, Inc., ("Public Service"), have filed separate applications-declarations and amendments

thereto pursuant to sections 6 (a) (2), 6 (b), 7 (e), 9, 10, 12 (e) and 12 (f) of the Public Utility Holding Company Act of 1935 ("act") and Rules U-43, U-62 and U-65 with respect to the following transactions:

Public Service proposes to issue additional shares of common stock, without par value, to the holders of its 1,118,687 shares of outstanding common stock as at June 30, 1948, on the basis of one additional share for each share held. In connection with such issuance Public Service proposes to amend its Articles of Consolidation, as amended, ("Charter") so as, among other things, to increase the number of shares of common stock authorized from 2,000,000 shares to 5,000,000 shares and to increase the number of shares reserved for conversion of the Fifteen Year 2½% Convertible Debentures due May 1, 1962 from 266,035 shares to 532,070 shares as at June 30, 1948.

In connection with the above program, Public Service proposes to solicit proxies to be voted in favor of the adoption of the proposed Charter amendments from the holders of its presently outstanding common stock and 3½% Cumulative Preferred Stock. The company states that it may be necessary to employ solicitors to assist the management in the solicitation of proxies.

Middle West, the owner of 224,586 shares representing approximately 20% of the outstanding common stock of Public Service, proposes to acquire the additional 224,586 shares to which it will be entitled if and when such shares are issued.

A public hearing having been held after appropriate notice, and having examined the record we make the following findings:

The record indicates that Public Service proposes to hold a meeting of stockholders on October 29, 1948 for the purpose of authorizing the additional shares of common stock and the issuance of one share for each share now outstanding. If the requisite vote of the stockholders is obtained, it is the intention of the company to file the Charter amendments on November 1, 1948, which date automatically becomes the record date for the purpose of issuing the additional shares of common stock.

The proposed issuance of common stock by the company has been expressly authorized by the Public Service Commission of Indiana, the State commission of the state in which Public Service is organized and doing business.

The company indicates that it will be necessary to issue and sell, from time to time, additional shares of common stock to provide a portion of the capital for necessary construction purposes, and that the proposal to have outstanding a larger number of shares with a lower market price will facilitate the raising of common stock capital.

The increase in the number of outstanding common shares, having one vote per share, has the effect of altering the voting rights of the holders of 3½% Cumulative Preferred Stock, which will continue to have one vote per share. Any such alteration under the Charter requires the affirmative vote of two-

thirds of the outstanding preferred stock as well as a majority vote of the common stock and, for this purpose, Public Service proposes to solicit both classes of stock.

We have examined the solicitation material proposed to be sent out to the stockholders in connection with the proposed transactions, which material sets forth the matters to be considered and voted on at the stockholders meeting. Depending on the response to its solicitations of proxies, Public Service may employ a firm of solicitors to aid in securing the requisite number of proxies. Inasmuch as Public Service can determine whether to employ solicitors only after the results of its own efforts have been determined, the company cannot now estimate the amount of any expenditures it may incur in this connection. We will, therefore, reserve jurisdiction over any such expenses.

The record indicates that other expenses to be incurred by Public Service in connection with the proposed transactions are estimated to be \$80,000, including approximately \$62,000 payable to the State of Indiana and approximately \$12,000 payable to the stock transfer agent. We find that the expenses, as estimated, are not unreasonable.

The proposed acquisition of the additional shares by Middle West is subject to the requirements of section 10 of the act. We take notice of statements made in the public record in another proceeding involving Middle West to the effect that Middle West will distribute, among other things, its holdings of the common stock of Public Service in November 1948.¹

In conclusion, we find that the issuance of the additional shares of common stock by Public Service is entitled to an exemption from the provisions of section 6 (a) of the act pursuant to the third sentence of section 6 (b) thereof, that the proposal to increase the authorized common stock by Public Service meets the requirements of sections 7 (e) and 7 (g) of the act, that the acquisition by Middle West of its share of the additional stock complies with the standards of Section 10 of the Act, and that it is not necessary or appropriate in the public interest or for the protection of investors or consumers to impose terms or conditions in respect of the proposed transactions.

It is hereby ordered, Subject to the terms and conditions prescribed in Rule U-24, that the said applications-declarations, as amended, be, and the same hereby are, granted and permitted to become effective forthwith.

It is further ordered, Pursuant to Rule U-65, that jurisdiction be, and the same hereby is, reserved to consider the reasonableness of expenditures other than ordinary expenditures as defined in said rule with respect to employment of solicitors.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8843; Filed, Oct. 5, 1948;
8:49 a. m.]

¹ Wisconsin Power and Light Company et al., File No. 70-1925 and 70-1926.

[File Nos. 70-1910, 70-1920, 68-106]

METROPOLITAN EDISON CO. AND GENERAL
PUBLIC UTILITIES CORP.SUPPLEMENTAL ORDER RELEASING
JURISDICTION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 29th day of September 1948.

Metropolitan Edison Company ("Met Ed"), a subsidiary of General Public Utilities Corporation, a registered holding company, having filed an application, and amendments thereto, pursuant to the provisions of section 6 (b) of the Public Utility Holding Company Act of 1935 ("act") and Rule U-50 promulgated thereunder wherein Met Ed proposed to issue and sell \$3,500,000 principal amount of first mortgage bonds due 1978 and 40,000 shares of \$100 par value cumulative preferred stock; and

The Commission having, by order dated September 3, 1948, approved said application, as amended, subject to the condition, among other things, that the proposed issue and sale of said bonds and preferred stock shall not be consummated until the results of the competitive bidding have been made a matter of record in this proceeding, and a further order shall have been entered by this Commission in the light of the record so completed, and the Commission having also reserved jurisdiction over the payment of fees and expenses of all counsel; and

Met Ed having on September 29, 1948, filed a further amendment to said application in which it is stated that it has offered such first mortgage bonds and cumulative preferred stock for sale pursuant to competitive bidding requirements of Rule U-50 and has received the following bids:

FOR THE BONDS

Bidder	Price to company	Interest rate or dividend rate	Cost to company
Harriman Ripley & Co., Inc.	\$101.193	Percent	Percent
Halsey, Stuart & Co., Inc.	101.10999	3	2.9399
Kidder, Peabody & Co.	101.071	3	2.946
Salomon Bros. & Hutzler	100.966	3	2.9512
Union Securities Corp.	100.833	3	2.9579
The First Boston Corp.	100.7699	3	2.9611
Equitable Securities Corp.	100.6975	3	2.9647

FOR THE PREFERRED STOCK

Smith, Barney & Co. and Goldman, Sachs & Co.	\$100.18	4.35	4.3422
Kidder, Peabody & Co.	100.7591	4.45	4.4165
Salomon Bros. & Hutzler	100.5491	4.5	4.4754
Drexel & Co.	100.2771	4.5	4.4876

Said amendment stating that Met Ed has accepted the bid of Harriman Ripley & Co., Incorporated, for the first mortgage bonds and the bid of Smith, Barney & Co. and Goldman, Sachs & Co. for the cumulative preferred stock, as set out above, and that the first mortgage bonds will be offered for sale to the public at a price of 100.99% of the principal amount, resulting in a negative underwriters' spread of 0.203% of the principal amount, or an aggregate negative spread of \$7105.00, and that the cumulative pre-

ferred stock will be offered to the public at a price of \$102.25 per share, resulting in an underwriters' spread of \$2.07 per share; and

The amendment further stating that the legal fees to be incurred in connection with the proposed transaction are as follows:

Harold J. Ryan, counsel for the Company	\$10,000
Beekman & Bogue, counsel for Prospective Underwriters	7,500
Total	17,500

The Commission having examined said amendment and having considered the record herein and finding no basis for imposing terms and conditions with respect to the issue and sale of said first mortgage bonds and cumulative preferred stock, and the underwriters' spreads and their allocations; and

It appearing that the proposed fees and expenses of Harold J. Ryan and Beekman & Bogue are for necessary services and are not unreasonable:

It is hereby ordered, That the jurisdiction heretofore reserved in connection with the issue and sale of said first mortgage bonds and cumulative preferred stock be, and the same hereby is, released and the said application, as further amended, be, and the same hereby is, granted, subject, however, to the terms and conditions prescribed in Rule U-24.

It is further ordered, That the jurisdiction heretofore reserved over the payment of the fees and expenses of all counsel be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8846; Filed, Oct. 5, 1948;
8:49 a. m.]

[File No. 70-1930]

NIAGARA HUDSON POWER CORP.

ORDER GRANTING APPLICATION AND PERMITTING
DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 29th day of September, 1948.

Niagara Hudson Power Corporation ("Niagara Hudson"), a registered holding company, having filed an application-declaration pursuant to Sections 9, 10 and 12 of the Public Utility Holding Company Act of 1935 and Rule U-42 promulgated thereunder with respect to the transactions summarized below:

Niagara Hudson holds, as collateral security for the certain promissory notes of A. Augustus Low in the amount of \$684,498, all of the outstanding capital stock, consisting of 6,300 shares of Old Forge Electric Corporation ("Old Forge"). The notes are collectible only through recourse to the collateral. Niagara Hudson proposes to acquire all of the outstanding capital stock of Old Forge in consideration for the cancellation of the promissory notes. The notes are carried by Niagara Hudson at \$368,443, the book value of the stock of Old Forge at Febru-

ary 1, 1937. Subsequent to its acquisition of the Old Forge stock, Niagara Hudson proposes to forgive a demand note of Old Forge due to Niagara Hudson in the amount of \$133,904, and interest receivable in the amount of \$197,596, the total of such indebtedness being \$331,500. Old Forge, which has been operated for some years as a unit of the Niagara Hudson system, will eventually be merged into Niagara Hudson's subsidiary, Central New York Power Corporation, although such merger is not a proposal under the present filing. The Public Service Commission of the State of New York, by order dated July 27, 1948, approved the acquisition of the stock of Old Forge by Niagara Hudson.

Said application-declaration having been filed on August 20, 1948, notice of such filing having been duly given in the manner prescribed by Rule U-23 promulgated pursuant to said act and the Commission not having received a request for a hearing with respect to said application-declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said application-declaration that the requirements of the applicable provisions of the act and rules thereunder are satisfied, and that no adverse findings are necessary and deeming it appropriate in the public interest and in the interests of investors and consumers that said application-declaration be granted and permitted to become effective:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of said act and subject to the terms and conditions prescribed in Rule U-24, that the aforesaid application-declaration be, and the same hereby is, granted and permitted to become effective.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8845; Filed, Oct. 5, 1948;
8:49 a. m.]

[File No. 70-1941]

MIDDLE WEST CORP. AND KENTUCKY
UTILITIES CO.ORDER GRANTING APPLICATION AND PERMITTING
DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C., on the 29th day of September A. D. 1948.

The Middle West Corporation ("Middle West"), a registered holding company, and its subsidiary, Kentucky Utilities Company ("Kentucky"), a public utility company, having filed a joint application-declaration and an amendment thereto, pursuant to sections 6 (a), 6 (b), 9, 10 and 11 (b) (2) of the Public Utility Holding Company Act of 1935 ("act") and Rule U-43 of the general rules and regulations promulgated thereunder regarding the following transactions:

Kentucky proposes to issue and sell 125,000 shares of its common stock of the par value of \$10 per share to Middle West

for a consideration of \$1,250,000 payable in cash. It is stated that the net proceeds of the sale of such common stock will be used by Kentucky for additions and extensions to its electric utility plant and system. The Public Service Commission of the State of Kentucky, the State in which Kentucky is organized and doing business, has expressly authorized the issuance and sale of the said common stock, by order dated September 22, 1948.

Middle West, owner of all the presently outstanding common stock of Kentucky, proposes to acquire the shares of common stock which Kentucky proposes to issue and sell. Middle West has stated that it intends to distribute such shares, together with the shares now owned, to its own stockholders pursuant to a resolution of stockholders to liquidate and dissolve the company, although such distribution is not a part of the instant filing.

The joint application-declaration having been filed on September 1, 1948 and an amendment thereto having been filed on September 23, 1948, and a notice of said filings having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said joint application-declaration, as amended, within the period specified or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said joint application-declaration, as amended, that the requirements of the applicable provisions of the act and rules thereunder are satisfied, that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that the said joint application-declaration, as amended, be granted and permitted to become effective:

It is hereby ordered, Pursuant to said Rule U-23 and the applicable provisions of said act and subject to the terms and conditions prescribed in Rule U-24, that said joint application-declaration, as amended, be, and the same hereby is, granted and permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 48-8842; Filed, Oct. 5, 1948;
8:48 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 12074]

GERTRUD GOERING

In re: Rights of Gertrud Goering and the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Gertrud Goering under Supplementary Contract of Insurance. File No. F-28-937-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Gertrud Goering, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Gertrud Goering, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That the net proceeds due or to become due under a contract evidenced by Supplementary Contract No. 1366 under policy No. 275597, issued by the Equitable Life Insurance Company of Des Moines, Iowa, to Gertrud Goering, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof and the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Gertrud Goering, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8869; Filed, Oct. 5, 1948;
8:59 a. m.]

[Vesting Order 12078]

FRIEDRICH ALBUS

In re: Bank account owned by the personal representatives, heirs, next of kin, legatees and distributees of Friedrich Albus, deceased. F-28-29150-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Ex-

ecutive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next of kin, legatees and distributees of Friedrich Albus, deceased, who there is reasonable cause to believe are residents of Germany are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of Central Savings Bank in the City of New York, 2100 Broadway, New York 23, New York, arising out of a Savings Account, account number 721,609, entitled Friedrich Albus, deceased, maintained at the branch office of the aforesaid bank located at Fourth Avenue at 14th Street, New York 3, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Friedrich Albus, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the personal representatives, heirs, next of kin, legatees and distributees of Friedrich Albus, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8870; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12082]

ELISABETH GROSCH

In re: Bank accounts owned by Elisabeth Grosch and others. F-28-29141-E-1; F-28-29142-E-1; F-28-29143-E-1; F-28-29144-E-1; F-28-29145-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Elisabeth Grosch and Christian Mohr, whose last known address is

Mainz, Germany, and Fritz Orb, Herbert Orb and Walter Orb, whose last known address is Westhofen bei Worms, Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of the Marine National Exchange Bank, 625 North Water Street, Milwaukee 1, Wisconsin, arising out of a checking account, entitled Ernst von Briesen or Ernst J. von Briesen as Attorney-in-fact for Elisabeth Grosch of Mainz, Germany, maintained at the aforesaid bank and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Elisabeth Grosch, the aforesaid national of a designated enemy country (Germany);

3. That the property described as follows: That certain debt or other obligation of the Marine National Exchange Bank, 625 North Water Street, Milwaukee 1, Wisconsin, arising out of a checking account, entitled Ernst von Briesen or Ernst J. von Briesen as Atty-in-fact for Christian Mohr of Mainz, Germany, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Christian Mohr, the aforesaid national of a designated enemy country (Germany);

4. That the property described as follows: That certain debt or other obligation of the Marine National Exchange Bank, 625 North Water Street, Milwaukee 1, Wisconsin, arising out of a checking account, entitled Ernst von Briesen or Ernst J. von Briesen as Atty-in-fact for Fritz Orb of Westhofen bei Worms, Germany, maintained at the aforesaid bank, and any and all right to demand, enforce and collect the same.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Fritz Orb, the aforesaid national of a designated enemy country (Germany);

5. That the property described as follows: That certain debt or other obligation of the Marine National Exchange Bank, 625 North Water Street, Milwaukee 1, Wisconsin, arising out of a checking account, entitled Ernst von Briesen or Ernst J. von Briesen as Atty-in-fact for Herbert Orb of Westhofen bei Worms, Germany, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Herbert Orb, the aforesaid national of a designated enemy country (Germany);

6. That the property described as follows: That certain debt or other obligation of the Marine National Exchange Bank, 625 North Water Street, Milwaukee 1, Wisconsin, arising out of a checking account, entitled Ernst von Briesen or Ernst J. von Briesen as Atty-in-fact for Walter Orb of Westhofen bei Worms, Germany, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Walter Orb, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

7. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8871; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12085]

MARTHA KREYNSCHMIDT

In re: Bank account owned by Martha Kreynschmidt. F-28-26271-C-1; F-28-26271-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Martha Kreynschmidt, whose last known address is Oldenburg 1/ Oldenburg, Lerchenstr 14, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Martha Kreynschmidt, by The Howard Savings Institution, 768 Broad Street, Newark, New Jersey, arising out of a savings account, account number A.12517, entitled Martha Kreynschmidt, maintained at the aforesaid savings institution, and any and all

rights to demand, enforce, and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8872; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12088]

FRIEDRICH EDUARD MUELLER

In re: Debt owing to Friedrich Eduard Mueller, also known as Fred Mueller. F-28-4030-C-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Friedrich Eduard Mueller, also known as Fred Mueller, whose last known address is Bremen, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Friedrich Eduard Mueller, also known as Fred Mueller, by Goodbody & Co., 115 Broadway, New York, New York, in the amount of \$2,419.92 as of December 31, 1945, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the aforesaid national of a designated enemy country (Germany);

NOTICES

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8873; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12090]

MARIA REIF

In re: Bank account owned by the personal representatives, heirs, next of kin, legatees and distributees of Maria Reif, deceased. F-28-23945-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next of kin, legatees and distributees of Maria Reif, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of The Bank of California, N. A., 400 California Street, San Francisco 20, California, arising out of a Savings Account, Account No. 19746, entitled Mr. Ernest J. Sultan or Mr. Arnold Arnstein Agents for Maria Reif, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the aforesaid debt or other obligation,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Maria Reif, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the personal representatives, heirs, next of kin, legatees and distributees of Maria Reif, deceased, are not within a designated enemy country, the national interest of

the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8874; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12091]

MRS. MARIE RIGL-HOBELIK

In re: Bank account owned by Mrs. Marie Rigl-Hobelik. F-28-27506-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Mrs. Marie Rigl-Hobelik, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany).

2. That the property described as follows: That certain debt or other obligation owing to Mrs. Marie Rigl-Hobelik, by Security-First National Bank of Los Angeles, Sixth and Spring Streets, Los Angeles, California, arising out of a checking account entitled Mrs. Marie Rigl-Hobelik, maintained at the aforesaid bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt

with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8875; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12092]

IDA SCHWARZ

In re: Debt owing to Ida Schwarz. F-28-14196-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Ida Schwarz, whose last known address is Roebel-Mueritz, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Ida Schwarz by The Pennsylvania Company For Banking and Trusts, S. E. corner of 15th and Chestnut Streets, Philadelphia, Pennsylvania, in the amount of \$15,116.88, as of August 19, 1948, representing a cash balance of uninvested principal in an account numbered A 14431, entitled "Agent Under Power For Liquidation by Ida Schwarz, Liquidating Account" and maintained in the Trust Department of the aforesaid Pennsylvania Company For Banking and Trusts, together with any and all rights to demand, enforce and collect the same, and any and all accruals thereto,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have

the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8876; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12093]

FRED SCHWIEBERT

In re: Debt owing to Fred Schwiebert.
F-28-26101-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Fred Schwiebert, whose last known address is Geest-Hultum, Bez, Bremen, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Fred Schwiebert, by The First National Bank of Chicago, 30 South Dearborn Street, Chicago, Illinois, in the amount of \$204.00, as of December 31, 1945, arising out of unclaimed trust fund, presently on deposit with the aforesaid bank, representing liquidation of two (2) "1345 Jarvis Building First Mortgage" 4% bonds, numbered 119 and 120, registered in the name of Fred Schwiebert, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany):

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8877; Filed, Oct. 5, 1948;
9:00 a. m.]

[Vesting Order 12095]

HERMANN WILKENS

In re: Debt owing to Hermann Wilkens. F-28-28306-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Hermann Wilkens, whose last known address is Saselbekweg, Hamburg-Sasel, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Hermann Wilkens, by William Prym, Inc., Dayville, Connecticut, in the amount of \$113.65, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8878; Filed, Oct. 5, 1948;
9:01 a. m.]

MART FRYBERG

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property and Location

Mart Fryberg, 149 West 85th Street, Borough of Manhattan, New York, New York, 26451, \$675.10 in the Treasury of the United States. A 20% interest in all future royalties accruing from the exploitation of a composition entitled "Die Dorfmusik".

Executed at Washington, D. C., on September 30, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8879; Filed, Oct. 5, 1948;
9:01 a. m.]

THEODORE W. HERBST AND MALVINE KLAUSNER

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property

Theodore W. Herbst, Bernardsville, New Jersey, A-456, ninety percent of an undivided one-third part of the whole right, title and interest in and to property described in Vesting Order No. 201 (8 F. R. 625, January 16, 1943) relating to United States Letters Patent No. 1,811,322.

Malvine Klausner, Los Angeles, California, 4363, ten percent of an undivided one-third part of the whole right, title and interest in and to property described in Vesting Order No. 201 (8 F. R. 625, January 16, 1943) relating to United States Letters Patent No. 1,811,322.

Executed at Washington, D. C., on September 30, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8880; Filed, Oct. 5, 1948;
9:01 a. m.]

[Return Order 193]

ELIAS FELDMANN

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and Claim No., Notice of Intention to Return Published, and Property

Elias Feldmann, Liseleje, Denmark; 9363; August 25, 1948 (13 F. R. 4938); An undivided three-fourths part of the whole right, title and interest in and to property described in Vesting Order No. 664 (8 F. R. 4989, April 17, 1943) relating to United States Letters Patent No. 2,126,865.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on September 30, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8881; Filed, Oct. 5, 1948;
9:01 a. m.]

[Vesting Order 12084]

RUDOLF THEODORE KESSEMEIER AND ELSE
KESSEMEIER

In re: Bank account and stock owned by Rudolf Theodore Kessemeier, also known as Rudolph T. Kessemeier and as R. T. Kessemeier, and Else Kessemeier, also known as E. Kessemeier. F-28-8901-A-1, F-28-8901-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rudolf Theodore Kessemeier, also known as Rudolf T. Kessemeier and as R. T. Kessemeier, and Else Kessemeier, also known as E. Kessemeier, each of whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation of The First National Bank of Philadelphia, 15th & Walnut Streets, Philadelphia, Pennsylvania, arising out of a checking account entitled R. T. and/or E. Kessemeier, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the aforesaid nationals of a designated enemy country (Germany);

3. That the property described as follows: Those certain shares of stock described in Exhibit A, attached hereto and by reference made a part hereof, registered in the name of Rudolf T. Kes-

semeier and presently in the custody of Gertrude M. Willard, 1339 Ellsworth Street, Philadelphia 47, Pennsylvania, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Rudolf Theodore Kessemeier, also known as Rudolf T. Kessemeier and as R. T. Kessemeier, the aforesaid national of a designated enemy country (Germany); and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

EXHIBIT A

Name and address of corporation	State of Incorporation	Type of stock	Certificate number	Number of shares
Metropolitan Acceptance Corp., 912 North Broad St., Philadelphia, Pa.	-----	Common	4	10
American Encaustic Tiling Co., Inc., Lansdale, Pa.	New York	Preferred	3	10
Missouri-Kansas-Texas Railroad Co., Railway Exchange Bldg., St. Louis, Mo.	Missouri	\$1 par value common	C7066	100
Shawnee Pottery Co., Zanesville, Ohio	Delaware	\$100 par value cumulative preferred	P85220	20
		\$1 par value common	Cp 391	60

[F. R. Doc. 48-8834; Filed, Oct. 4, 1948; 8:54 a. m.]

[Vesting Order 12087]

SHIZUKO MINAMI AND SUMIO MAEHARA

In re: Debts owing to Shizuko Minami and Sumio Maehara. D-39-19200-E-1, D-39-19203-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Shizuko Minami and Sumio Maehara, each of whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation of the Yokohama Specie Bank, Ltd., Los Angeles Office, and/or Superintendent of Banks of the State of California and Liquidator of the Yokohama Specie Bank, Ltd., Los Angeles Office, c/o State Banking Department, 111 Sutter Street, San Francisco, California, arising out of fixed deposit account number 67697, maintained at the aforesaid Los Angeles Office, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Shizuko Minami, the aforesaid national of a designated enemy country (Japan);

3. That the property described as follows: That certain debt or other obligation of The Sumitomo Bank of California and/or Superintendent of Banks of the

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

State of California and Liquidator of The Sumitomo Bank of California, c/o State Banking Department, 111 Sutter Street, San Francisco, California, arising out of a savings account entitled Sumio Maehara, maintained at aforesaid The Sumitomo Bank of California, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Sumio Maehara, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8835; Filed, Oct. 4, 1948;
8:54 a. m.]

[Return Order 198]

TAKAKO HASEGAWA ET AL.

Having considered the claims set forth below and having issued a determination allowing the claims which are incorporated by reference herein and filed herewith and notice of intention to return having been published on August 14, 1948 (13 F. R. 4723).

It is ordered, that the claimed property, described below and in the determination, be returned subject to any increase or decrease resulting from the administration thereof prior to return, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Takako Hasegawa, 1735 South King St., Honolulu, T. H., 30331; \$501.29.

Yoichi Hata, 121 Kaihenui St., Hilo, T. H., 30332; \$653.59.

Takeo Hirano, P. O. Box 182, Kahului, Maui, T. H., 30333; \$6.03.

Koyota Ibaraki, Yoshio Hironaka, and Toru Kawamoto, trustees of Home Run Bakery, Ltd., in dissolution, 1246 Center St., Honolulu 32, T. H., 30334; \$150.00.

Shizuo Ide, guardian of Takako Ide, 1923 Hau St., Honolulu 12, T. H., 30335; \$23.40.

Mitsu Ito, 962 Robello Lane, Honolulu, T. H., 30337; \$469.06.

Hatsue Kaneshiro or Kinsuke Kaneshiro, 1105 Hoolai St., Honolulu, T. H., 30338; \$12.36.

Toku Kaneshiro or Shinei Kaneshiro, 828 Dillingham Blvd., Honolulu 35, T. H., 30340; \$32.90.

Kazuyuki Kawano, P. O. Box 389, Waipahu, Oahu, T. H., 30341; \$60.43.

Y. Kimoto, 463-A John Ena Rd., Honolulu, T. H., 30342; \$343.40.

Yasaburo Kimoto, trustee for Chizuko Kimoto, 463 John Ena Rd., Honolulu, T. H., 30343; \$10.00.

Yasaburo Kimoto, guardian of Masao Kimoto, 463-A John Ena Rd., Honolulu, T. H., 30344; \$97.19.

Yasaburo Kimoto, trustee for Sayoko Kimoto, 463 John Ena Rd., Honolulu, T. H., 30345; \$10.00.

Katsuyoshi Muraoka, P. O. Box 128, Waialua, Oahu, T. H., 30347; \$177.33.

Shigeo Nakama, 1685 Kino St., Honolulu, T. H., 30348; \$650.00.

Asami Nogawa, 57 Holt Lane, Honolulu, T. H., 30349; \$5.32.

Kaoru Ota, guardian of Kimiko Ota, 868 North King St., Honolulu, T. H., 30350; \$6.16.

Kaoru Ota, guardian of Keichi Ota, 868 North King St., Honolulu, T. H., 30351; \$25.79.

Kaoru Ota, guardian of Yaeko Ota, 868 North King St., Honolulu, T. H., 30352; \$4.84.

Kazumi Otsuki, a/k/a Alma Kazumi Otsuki, 1321-A 10th Ave., Honolulu, T. H., 30353; \$71.82.

Kazuo Otsuki, guardian of Mitsuko Otsuki a/k/a Lois Mitsuko Otsuki, 1321-A 10th Ave., Honolulu, T. H., 30354; \$78.67.

Kazuo Otsuki, guardian of Shoji Otsuki, a/k/a Thomas Shoji Otsuki, 1321-A 10th Ave., Honolulu, T. H., 30355; \$57.24.

Kazuo Otsuki, guardian of Teruko Otsuki, a/k/a Patsy Teruko Otsuki, 1321-A, 10th Ave., Honolulu, T. H., 30356; \$47.02.

Kiyoharu Shoda, P. O. Box 403, Paia, Maui, T. H., 30357; \$12.03.

Isamu Suetomi, 1207-A Palama St., Room No. 2, Palama, Honolulu, T. H., 30358; \$16.17.

Umecha Club, c/o Hilda Nakashima, 2409 Wilder Ave., Honolulu 24, T. H., 30360; \$19.51.

Shizue Ueda, 1925-A Citron St., Honolulu, T. H., 30361; \$21.14.

Tokusuke Yamaguchi, P. O. Box 176, Kaula, Malokai, T. H., 30363; \$297.70.

Matsu Daima, Pomoho Camp, Wahiawa, Oahu, T. H., 32328; \$20.50.

Kimiko Fujii or Mine Fujii, 582 North King St., Honolulu, T. H., 32329; \$5,008.12.

Kura Honda, 3124 Winam Ave., Honolulu, T. H., 32335; \$160.05.

Mrs. Kiyo Horita, a/k/a Mrs. Kiyo Hotta, 711 Oili Rd., Honolulu, T. H., 30336; \$397.87.

Tokunosuke Kanno, c/o Mr. Omiya, 1444 Nuuanu Ave., Honolulu, T. H., 32337; \$19.73.

Noboru Kikuta, 2663 California St., Apartment No. 9, San Francisco, Calif., 32338; \$77.92.

Sakae Nakayama or Mrs. Nellie Nakayama, 1147 Elm St., Honolulu, T. H., 32339; \$9.39.

Sakae Nakayama or Totaro Nakayama, Laie, Oahu, T. H., 32340; \$274.10.

Totaro Nakayama, Lae, Oahu, T. H., 32341; \$69.46.

Nihonjin Byoin Kangofu Ichido, (Kuakini General Hospital Staff Nurses Association), c/o Kuakini Hospital, Honolulu, T. H., 32342; \$1,474.72.

Tomoyo Hirabayashi, executrix of the estate of Chikao Hirabayashi, a/k/a Chikao Niki, deceased, 32343; \$22.01.

Sode Noguchi, trustee for Torao Noguchi and Masami Noguchi, 1328-A Kapakahi Rd., Honolulu, T. H., 32344; \$801.20.

Mitsuo Sagawa, 815-B Kanoa St., Honolulu, T. H., 32345; \$452.50.

Fusata Sekiya or Taki Sekiya, 416 North King St., Honolulu 18, T. H., 32346; \$12.52.

Kameju Shimabukuro or Kamata Shimabukuro, 1008 Laa Lane, Honolulu 7, T. H., 32347; \$657.33.

Shigeo Sekiya, 416 North King St., Honolulu 18, T. H., 32348; \$63.30.

Hyokichi Shimamura, 1104 Palama St., Honolulu 7, T. H., 32350; \$36.17.

H. Shimamura, d/b/a Shimamura Shoten, 1104 Palama St., Honolulu 7, T. H., 32351; \$110.39.

Yae Shimamura, 1104 Palama St., Honolulu 7, T. H., 32352; \$49.05.

Mrs. Mune Yamashita, 1246 Kinai St., Honolulu 46, T. H., 32356; \$44.02.

Hikoji Kojima, P. O. Box 523, Paia, Maui, T. H., 32357; \$5.28.

Yoji Sayegusa, 3730 Manini Way, Honolulu, T. H., 32358; \$4.71.

Hanako Yanagi, 478 Pau Lane, Honolulu, T. H., 32359; \$65.65.

Julian Louis, 1920-A Hutna St., Honolulu, T. H., 32360; \$25.01.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on September 29, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-8836; Filed, Oct. 4, 1948;
8:55 a. m.]

